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NATIONAL TAX ADMINISTRATION TAXPAYER SERVICE ASSESSMENT

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ABBREVIATIONS AND ACRONYMS

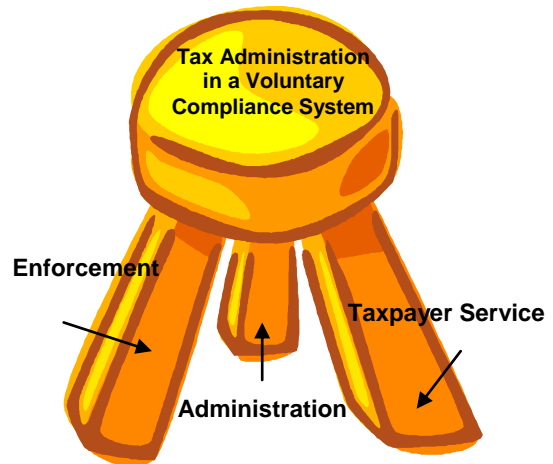
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|-------|--|
| USAID | United States Agency for International Development |
| NTA | National Tax Administration |
| GDT | General Department of Taxation |
| VAT | Value Added Tax |
| BPI | Business Plus Initiative |

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SECTION I: OVERVIEW

Taxpayer Service is an integral part of a modern tax administration. Taxpayer Service serves as the face of the tax administration. It is the point of entry for most taxpayers and sets the framework for taxpayer and public opinion regarding the tax administration. Therefore, Taxpayer Service must provide complete and accurate assistance and information to taxpayers and their representatives, as simply as possible and in a professional manner, and with the least burden to the taxpayers.



A modern tax system can be likened to a stool with three legs. One leg represents fair, ethical and competent administration (including management and processing systems, as well as human resources, IT, and other support services), exhibiting transparency and efficiency. The second represents a fair but effective enforcement function (enforced collection, audit, criminal/fraud investigation). The third represents taxpayer assistance, information, and education. If any of these legs is missing or over- or under-emphasized, the tax system, like the stool, will not stand. When a tax administration relies upon self-assessment and voluntary compliance with the tax laws, the ability of the taxpayer to obtain complete, accurate, and understandable information easily is a must (Taxpayer Service). The ability to quickly submit a tax return or payment is a must (Administration). The ability to have those returns and payments processed quickly, efficiently, and accurately is a must (Administration). And, when taxpayers fail in complying (either accidentally or intentionally), strong audit and collection programs are a must (Enforcement).

A properly functioning Taxpayer Service function will accomplish four main objectives:

- Supporting voluntary compliance
- Maximizing resources
- Increasing enforcement effectiveness
- Building tax culture.

Taxpayer Service supports voluntary compliance by providing the information and education necessary for taxpayers to meet their tax obligations. Taxpayer Service maximizes resources by providing information via mass media, publications, and educational programs to groups, as well as utilizing tools such as call sites. Taxpayer Service increases enforcement effectiveness by addressing potential tax problems before they occur (through education and assistance) and by freeing up resources for more focused enforcement activities. Taxpayer Service builds tax culture by educating taxpayers – showing them how taxes benefit them – and by providing free services, showing a positive side of the tax administration.

Taxpayer Service vs. Other Functions

Some of the activities conducted by the current Taxpayer Service function within the NTA are not really traditional Taxpayer Service activities, such as processing tax returns and maintaining taxpayer files (both data processing or “back office” functions) or investigating taxpayers who have not registered or have registered but not filed (traditionally a collection

function). The NTA has taken a positive step recently and had desk audits moved out of Taxpayer Service.

Taxpayer Service

So, what, then, is Taxpayer Service? It is a way of meeting the needs of the *taxpayers* in their attempt to comply with the tax laws. International standards for Taxpayer Service usually divide the function into three main components:

- Taxpayer Information
- Taxpayer Education
- Taxpayer Assistance

These three components can be broken down into sub-components:

- *Taxpayer Information*
 - *Public Relations / Media Relations*
 - *Campaign Development*
 - *Tax Forms and Publications Development*

Taxpayer Information uses audio-visual media and print media to provide basic information to the public about taxes and the tax system. It is comprised of media relations/public relations, campaign development, and forms and publications development. Taxpayer Information is usually (but not always) proactive in its approach.

- Public relations/media relations is important because it maximizes resources by utilizing mass media to reach large audiences of taxpayers. It is also an effective tool for affecting public opinion. Effective public relations/media relations does require a specialist approach, however, and effective recruiting should be done to hire qualified employees in this area (journalism, media, public relations, etc.).
- Campaign development (marketing) is another important function of Taxpayer Information. It is another means to reach a large portion of the taxpayer community, and can be effectively targeted to maximize resources. Like media relations/public relations, campaign development can also affect public opinion. Well-designed and targeted campaigns improve the professional image of the tax administration. Also like media relations, campaign development requires a specialist approach, someone who has a background or training in marketing or advertising.
- Tax form and publication development also maximizes resources by providing taxpayers with detailed information that they can consult at their convenience. Well designed brochures and other publications and forms and their instructions that are clear, simple, relevant, and available will provide many taxpayers with the information they need without them having to consult with a tax administration employee. Of course, the forms must be user-friendly while providing the tax administration with the necessary information, and instructions and brochures must be technically accurate. In addition, brochures and instructions for forms should have examples of how the tax law applies in real life situations, so that the taxpayer can relate the examples to his or her situation.

Taxpayer Information programs are usually centrally developed (i.e.; at the headquarters office) and are frequently centrally managed (depending on the size of the country/tax administration).

- *Taxpayer Education*

- *Proactive Education Programs*
- *Reactive (ad hoc) Education Programs and Taxpayer Outreach*

Taxpayer Education provides outreach and educational programs to groups of taxpayers or potential taxpayers. It is important to understand that Taxpayer Education goes one step beyond Taxpayer Information in that it not only lets taxpayers know about taxes, but it also equips them with the skills to do something with that knowledge. If you send your child to school and the teacher gives him or her a math book and says that math is good, math is important, you will need to know math to function in the world, and then sends the child home, has the teacher provided education? The answer is obviously “no”. Proper education equips the “student” to do something with the information that he or she has received. Taxpayer Education includes formal educational programs, seminars, and workshops – developed centrally for use nationwide (such as high school tax education, new business seminars, industry-specific seminars, and practitioner workshops) – as well as public outreach programs. While outreach programs are usually speaking engagements, they allow for taxpayer interaction, such as Q&A sessions. Taxpayer Education can be proactive or reactive in its approach.

- ***Tax education in the school system*** can be an effective way of improving the tax culture in a country. Of course, this has a long-term effect, as high school students are generally not yet taxpayers. However, these types of programs can establish an understanding of why taxes exist, how they benefit the taxpayer, and can also offer some practical applications so that students will know how to comply with the tax laws at a time when the person has not yet established fixed ideas about taxation. An effective outline for this type of program is to include a section on history of taxes, types of taxes, basic tax policy (fairness in taxation), and practical applications. The tax administration should develop the lessons, including lesson plans, examples, slides, etc., maybe in conjunction with Ministry of Education specialists. Occasionally, the Ministry of Education can be persuaded to produce the materials. Teachers in the schools would normally teach the lessons, (perhaps after a seminar led by tax administration employees) instead of relying on tax employees for all of the delivery. This cooperation with outside sources can greatly reduce the resources needed to provide this type of educational program.
- ***New business education programs*** are essential in providing new and prospective businesses with the information they need in order to comply with the tax laws. This is especially important for small and medium enterprises. New business education programs clarify government expectations of the businesses regarding tax laws and procedures. They also address problems before they occur. Of course, these educational programs support voluntary compliance, by providing the taxpayer with the knowledge and skills necessary to comply on his own. These programs should be practical, with realistic examples and exercises, so that taxpayers have an understanding of what to do with the information they receive. These programs, in the form of workshops or seminars, address groups of people rather than one taxpayer at a time, and therefore maximize resources. They also build trust and, through appropriate advertizing, enhance the visibility (in a positive manner) of the tax administration. *This type of education program is an effective tool in reaching out to the small and medium business community.* (I have attached an outline of a new business education program with the basic topics that should be covered and questions/issues that should be addressed.)

- **Practitioner education** (workshops and seminars for tax accountants and attorneys) can also be an effective way of maximizing resources. Annual programs that update the practitioner community as to tax law and procedural changes can go a long way to building a positive relationship with the practitioners. They become partners in addressing voluntary compliance, instead of adversaries. The tax administration enlists the support of these practitioners, reducing the number of inquiries the tax administration receives. These programs can also enhance the consistency in application of tax law. Since the practitioners are informed regarding the tax administration's interpretations of tax law, these programs can also reduce the number of disputes. In some cases, practitioners are required to maintain a certain level of continuing professional education. By partnering with a university, this type of educational program may qualify as continuing professional education for them.

Most Taxpayer Education programs are centrally developed (again, at the headquarters office) and are frequently centrally managed (depending on the size of the country/tax administration), but are delivered locally using local Taxpayer Service (and occasionally Audit or Collection, depending on the topic) staff. Some programs (especially local outreach programs in response to taxpayer requests) may be developed locally as well.

Taxpayer Information and Taxpayer Education both maximize resources by targeting groups of taxpayers or taxpayers as a whole. They also establish the identity/presence of the tax administration in a positive way. They can positively affect tax culture and support both long-term and short-term voluntary compliance. In addition, both of these functions can be culturally/societally influenced and require creative approaches in order for them to be effective. (e.g.; a country with a high illiteracy rate would not focus on printed materials for information. Cultures that are more visually-oriented would use more billboards and posters than radio spots.)

- *Taxpayer Assistance*
 - *Technical (Tax Law)*
 - *Procedural*
 - *Taxpayer Account-related*

Taxpayer Assistance helps taxpayers who contact the tax office with technical (tax law), procedural, and account-related inquiries. This help may be provided face to face, over the phone, via correspondence, or by means of e-assistance (either live chat or by e-mail). Taxpayer Assistance is usually reactive in its approach, relying on the taxpayer contacting the tax administration with questions or problems.

- **Walk-in (Face to Face) Service** – Face to face assistance is probably the easiest and most effective type of assistance to provide. The employee and the taxpayer have the benefit of being able to see one another, read nonverbal cues, look directly at the same tax form or illustration, etc. It is also a culturally acceptable form of interaction internationally. However, there are drawbacks to providing face to face assistance. It is generally inconvenient to the taxpayer to take the time to go to a local office, wait in a queue, etc. It can also be costly to the taxpayer, as he may need to close his business in order to visit the tax office, pay for transportation, etc. It is an inefficient way of providing service, and not very cost-effective. In order to reach all taxpayers, offices must be available within easy reach of taxpayers. As a result, facilities are frequently substandard.
- **Telephone Service** – Telephone service, frequently through centralized call sites, is a popular form of assistance. It is convenient for taxpayers, as they can call from

anywhere and don't need to take as much time as would be needed to travel to a tax office. It is cost-effective, as an entire country can be served through a single call site, benefiting by economies of scale and centralized assistance. Quality is more easily ensured by ease of monitoring telephone calls. Types and amount of service is easily tracked through modern technology. However, drawbacks do exist. It is initially expensive to set up telephone functions. The country's infrastructure may not support an adequate telephone site. It may not be culturally acceptable to deal with tax issues on the telephone. People may still prefer to conduct their transactions face to face.

- e-Assistance – Electronic assistance, whether live chat or by e-mail, is another effective means of providing assistance. Like telephone service, it is easily monitored, easily tracked, and cost-effective. However, in addition to the drawbacks of telephone service, e-assistance may not reach the audience due to a lack of access to the Internet in the country.
- Correspondence – Paper correspondence has dropped in popularity over the past few years with increases in technology and access to information via telephone. However, there are still taxpayers who prefer to submit their inquiries in writing. The benefits of written correspondence are that there is a written record of the question asked and the answer given. It is also easily monitored for quality purposes. It is usually culturally acceptable. There are several drawbacks to written correspondence. It is a time-consuming process. It is difficult to clarify issues if the taxpayer is unclear or does not supply enough information. The responses frequently become too technical for the taxpayer to understand (there is a tendency to make written information more “formal”, i.e. technical, than oral information). Frequently there is not enough correspondence to set aside a unit to handle it, so deciding who does this work can be a challenge. Also, in many countries the postal service is not trusted (or simply does not work). Electronic correspondence, such as e-mail, avoids the problems with the local postal service, but has the drawback that many people may not have access to the Internet.

Taxpayer Assistance policies and procedures are established at headquarters in order to ensure consistency of delivery throughout the organization, but, of course, delivery is provided at the local level. Telephone, correspondence, and e-assistance should be centralized to maximize resources.

Management and Administration

There are four main aspects to consider in management and administration of a Taxpayer Service function: organization, personnel issues, training and development, and procedures development and quality assurance. In order to properly deliver Taxpayer Service, it is necessary to effectively organize the function and to properly staff it with employees with the appropriate skills and training to do the various jobs, as well as with clearly defined procedures.

SECTION II: OBSERVATIONS

I was impressed by the commitment of both management and staff to providing services to taxpayers. It was clear that the NTA is working hard to make compliance easier for taxpayers. They have visited Korea and Georgia and have implemented some of the positive things that they brought away from those visits. However, I have observed some areas where some reorganization and refinement will enhance both efficiency and effectiveness of the service provided by the NTA. The Mission of the NTA, as follows, supports the enhancement of the provision of service to taxpayers.

Mission

The mission of the NTA is to develop a modern proper taxation department recognized as professional, fair, and service-minded and to contribute a substantial increase in voluntary compliance, resulting in correct revenue collection in line with the intentions of tax legislation.

Organization

The tax administration has recently made some positive changes in the Taxpayer Service area. The name of the department has been changed from the Communications Department to the Taxpayer Service Department, emphasizing the taxpayer focus and service nature of the department. This department falls under the responsibility of one of the two Deputy Directors, along with the Tax Administration and Cooperation Department, the Tax Collection Management and Methodology Department, and the State Budget Revenue and Audit Department. (See attached organizational chart.) The Taxpayer Service Department at the headquarters office (General Taxation Department) is further divided into the following areas: Call Center, Media Center, Tax Assessment, Tax Registration, and One Stop Service.

One Stop Service

The Taxpayer Service program has a clear emphasis on one stop service. Much thought has been put into the development of both the physical space of one stop service offices and the responsibilities of tax inspectors in those offices, as well as the delivery of service. One stop service offices are designed in a uniform plan utilizing a color scheme selected to be recognizable and relaxing for the taxpayers. The one stop service office has its own logo. Tax inspectors in the offices wear a more relaxed uniform that follows the office color scheme. Offices are also designed to be comfortable for taxpayers while they wait, and have an electronic queuing system in place. They are staffed based on number of taxpayers and staffing has been adjusted since many taxpayers are filing electronically and volumes of taxpayers visiting the offices have decreased. However, Taxpayer Service employees are conducting many clerical or administrative issues, such as inputting tax returns, recording tax payments to taxpayer accounts, investigating non-registered taxpayers, issuing tax clearances, and registering taxpayers and issuing TINs. Some of these activities, such as inputting tax returns or recording tax payments, are not traditional Taxpayer Service activities, and take the inspector away from being able to assist the taxpayers. Most of these activities are usually part of the data processing process. Investigating non-registered taxpayers is traditionally a collection duty. During the Taxpayer Service training several of the participants would refer tax law questions to “the inspector assigned to the taxpayer” * during role plays. (While on paper the NTA considers it to be a Taxpayer Service responsibility, the inspectors seem to handle mostly procedural issues with the occasional “how do I complete my tax return” question. Tax questions and some complex issues are often referred to the Tax Collection Department. This may be because of lack of adequate training in tax law.)

*Note – Except for taxpayers included in the Large Taxpayer Unit and those undergoing audit or enforced collection activities, taxpayers should not be assigned a caseworker or inspector. Returns should be accepted quickly, processed “back office” (not by the Taxpayer Service employee at the counter), and notices of balance due or refunds issued automatically (before contact by an actual tax inspector or other tax administration employee).

Taxpayer Education and Information

The tax administration has produced some excellent materials for distribution to taxpayers and for education of students in the school system (elementary school and high school). These materials are of high quality and appear to break down complex issues by using graphs and charts to illustrate the information. The education materials are designed in a way that is appropriate to each age group that they address, and cover age-appropriate material as well. The tax administration is trying to make teaching this material a requirement across the country, which is an excellent move.

The drawback with these materials (especially with the materials for taxpayer information, such as brochures and leaflets) is that production costs are high due to the quality of the paper and the use of color in the documents. As a result of the high costs of production, the tax administration is not able to produce enough to meet taxpayer needs.

A three-day “training” program is offered annually in each district for up to 150 taxpayers from each district. It appears that this “training” is a requirement, but apparently taxpayers are not always notified in due time and many show up, sign in, and then leave. This training covers the following issues:

- International standard of accounting 21 - Impact of exchange rate changes of foreign currency
- International standard of accounting 11 - Construction contract
- International standard of accounting 18 - Revenue
- Financial statement international standard 6 - Mining exploration, assessment
- International standard of accounting 12 - Revenue tax
- Tax registration. Regulation on adjustment between financial statement and tax return. Preparing the tax return.
- Law and regulation on Corporate income tax, amendments, issues to be careful of when completing the CIT return
- Electronic reporting system, digital signature usage
- Law and regulation on Personal income tax, issues to be careful of when completing the PIT return
- Law and regulation on VAT, amendments, issues to be careful of when completing the VAT return
- Double taxation

This program covers many issues that are specific to one market segment or another (mining, construction), but not to most, which may confuse many new taxpayers. It is too specific for the general population and perhaps not specific enough for some market segments.

This new business program and the school education seem to be the only Taxpayer Education programs offered by the tax administration at this time, though the action plan does include provision for more Taxpayer Education.

Training of Personnel and Human Resources

Although the *Standards of One Stop Service to Taxpayers* document outlines required training for One Stop Service inspectors (One Stop Service rules, interpersonal skills, tax inspector ethics, tax legislation, and use of tax application software), in practice there is no regular training curriculum for Taxpayer Service employees. New employees in the One Stop Service office are also supposed to receive a one-day communications course, but in practice this is not done. All employees do receive an annual five-day “refresher” training to cover that year’s changes and review / confirm knowledge.

There are three types of employees within the Taxpayer Service structure: State Tax Inspectors, Senior State Tax Inspectors (unit supervisors), and Managers, which seems a bit oversimplified. In addition, the tax administration as a whole also employs Freelance Inspectors (responsible for collection of personal income tax) and Collectors. The *Standards of One Stop Service to Taxpayers* document states that One Stop Service inspectors must have a university degree in finance, law, tax, or accounting and have two or more years’ experience with the tax administration, as well as excellent communication, interpersonal, and service skills, and inspectors in the Large Taxpayer Unit (State Budget Revenue and Control Department) should have the qualifications of a professional accountant.

SECTION III: RECOMMENDATIONS

Organization:

At the Headquarters level there should be a section for Taxpayer Assistance that develops policy and procedures for assistance efforts throughout the country, as well as overseeing functional performance. Both the Call Center and the One Stop Service offices should fall under this direction. There should also be a section for Taxpayer Education, responsible for development of nationally applicable education programs, as well as policies and procedures for the education function. There should also be a Tax Forms and Publications section responsible for development of tax forms and information publications. Finally, there should be a Campaign Development and Media section. (Due to the seasonal nature of forms and publications development, this responsibility could be incorporated into a Taxpayer Information Department, along with the Media Center and Campaign Development.) An organizational chart is attached to illustrate office relationships and functional organization. (Attachment 1)

One Stop Service and other Taxpayer Assistance:

I recommend that the tax administration remove data processing and collection work from the One Stop Service offices, establishing a separate “back office” data processing section. It would also be beneficial to establish an entry level position for clerical, procedural, and basic tax law issues (such as submitting tax returns and other tax-related documents, obtaining certificates and tax clearances, etc.) and maintain the senior level position for more complex issues. This will reduce the costs in the One Stop Service office, as entry level employees would be paid at a lower rate than the more experienced employees.

Taxpayer Education and Information:

In keeping with the Taxpayer Service Plan, I recommend the following actions:

- Redesign the New Business Tax Education to better address the general new business taxpayer (see attached outline – Attachment 2). This program should be offered monthly (or at least quarterly) to ensure that taxpayers have the opportunity to attend before having to file and/or pay tax. The programs should not be a burden on the taxpayer, so flexibility is necessary in timing.
- Develop a Practitioner Education program that addresses the needs of the practitioner/accountant community. This type of program can address international accounting standards as well as updates / changes in tax law and tax administration procedures.
- Develop targeted education programs based on needs identified by the tax administration through risk analysis, audit, common problems seen in Taxpayer Service, etc.
- Introduce a “speaker’s program” where tax inspectors can deliver presentations, at the request of taxpayers or taxpayer groups, addressing topics of interest to those taxpayers. Minimum numbers of attendees should be established in order to make this program cost-effective.
- Continue with school tax awareness program, working with Ministry of Education and other public sector agencies to establish this as a requirement in the school system. What I have seen of the materials developed by the tax administration is very good.

(Although the materials are very good, I have included some files from a program I have worked on that may give you some more ideas in this area. See Attachment 10.)

Regarding the information publications that have been developed by the tax administration: as I stated earlier, these seem to be well-designed and to meet the needs of the taxpayers. I would recommend, however, that these be printed on less expensive paper, with fewer colors (maybe just a color cover) in order to reduce costs so that the materials can be produced in sufficient quantity to adequately reach the target audience. Also, make sure that each information publication, brochure, flyer, etc. is also published on the website.

Personnel Issues:

At present there is essentially one type of Taxpayer Service employee (not including the unit supervisor, or Senior Tax Inspector), but several types of jobs. As mentioned above, it would be beneficial to establish various positions to address entry level Taxpayer Service assistants, senior Taxpayer Service assistants, Taxpayer Education specialists, Taxpayer Information specialists, etc. I have attached a series of position descriptions to support the recommended organizational structure. In addition, I have included elements and standards for evaluation of employees by type. (See Attachment 3.)

Training and Development:

It is absolutely necessary to have a well-qualified and well-trained Taxpayer Service staff. There should be an established curriculum for Taxpayer Service employees. At a minimum, the following training should be given to those employees providing assistance to taxpayers:

- New Employee Orientation
 - Organization Overview
 - Personnel Issues (Working hours, time and attendance accounting, leave, etc.)
 - Ethics
- Basic Taxpayer Service Techniques (Communications training specific to tax administration – not generic civil service or customer service training)
- Basic Tax Law
- Procedural Training (Based on procedures manual)
- Basic Computer Training
- Systems (Taxpayer Accounts) Training
- Refresher Training / Tax Law & Procedural Changes Training

Employees in a call center would also need:

- Call Center Systems (Telephone Use) Training

Employees handling more advanced technical issues should be provided with:

- Advanced Tax Law
- Tax Law Research Techniques

And specialized training should be offered for those employees who will be given additional assignments, such as training other employees or addressing groups of taxpayers:

- Taxpayer Education Program Development (Overview attached – Attachment 4)
- Presentation Skills
- Classroom Instructor Training

Taxpayer Service managers should also receive:

- Management Training

In addition to training, it is important that employees be given a career ladder within Taxpayer Service (even if that career ladder may lead the employee to Audit or another function outside of Taxpayer Service), with increased technical and managerial responsibilities.

Procedures Development and Quality Assurance:

Consistency of approach and delivery is necessary in an effective Taxpayer Service function. One way to ensure consistency is to develop a procedures manual and require its use by all Taxpayer Service offices throughout the country. The procedures manual should describe in detail how each job is to be done, including examples of internal use forms, reports, etc.

In addition to establishing procedures and ensuring that employees are trained in their use, it is also necessary to establish some way to ensure the quality of the work being done by the employees for program purposes. Managers should be observing and evaluating their employees already. Quality assurance programs serve the purpose of observing and evaluating work at a “bigger picture” level to catch any systemic problems or broad needs for training. Of course, quality assurance reports can also act in support of managerial observation for individual employees. It is important to state that quality assurance is not part of the work process (such as review of a penalty notice by an auditor), but is a third party, objective review of work done by an employee or by a program. Quality assurance (and managerial review) should be done after the fact (once the work is done and the taxpayer is gone) unless “live” review would not interfere with the assistance or other service to the taxpayer (such as monitoring a telephone call or observing an employee assisting a taxpayer at the counter).

Other Issues

Another tool, going beyond the scope of Taxpayer Service that can be useful in promoting voluntary compliance is the Taxpayer Charter of Rights and Responsibilities. This document draws from the tax law and clearly states what the taxpayer’s rights and obligations are. Developed tax administrations and many developing tax administrations utilize some form of Taxpayer Charter to ensure that taxpayers know what to expect from the tax administration and what the tax administration expects from them. When taxpayers know that they have rights and that those rights are protected, they are more likely to voluntarily comply. These can be printed and distributed to taxpayer as well as being posted on the website. I have attached a generic sample “official” charter (what would be included in the tax law or in the tax administration’s official regulations or policy statements) and a generic sample charter for distribution to taxpayers (a “translation” of the official charter to explain to taxpayers what they are entitled to and what is expected of them). (See Attachment 5.)

The two short training sessions I provided were well-received. Participants in the training for inspectors expressed a need for training in how to deal with difficult taxpayers. The newly trained instructors could easily provide a two or three hour seminar or training program on this topic for any employees within the tax administration. Also, it may be beneficial to provide communication training (including interview techniques) specific to each job type (i.e.; auditors and collectors). The newly trained instructors could also teach the communications sections and technical employees from audit and collection could teach the interview techniques portions (after appropriate instructor training). (I have attached overviews of two courses that I have developed to address these needs- see Attachments 6 and 7.)

SECTION IV: DOCUMENT REVIEW

I have completed a review of the documents provided to me by the tax administration. Although I have addressed most of my observations from these documents in this report, I have also attached those documents with my comments. (See Attachment 8.)

SECTION V: INTERIM STEPS

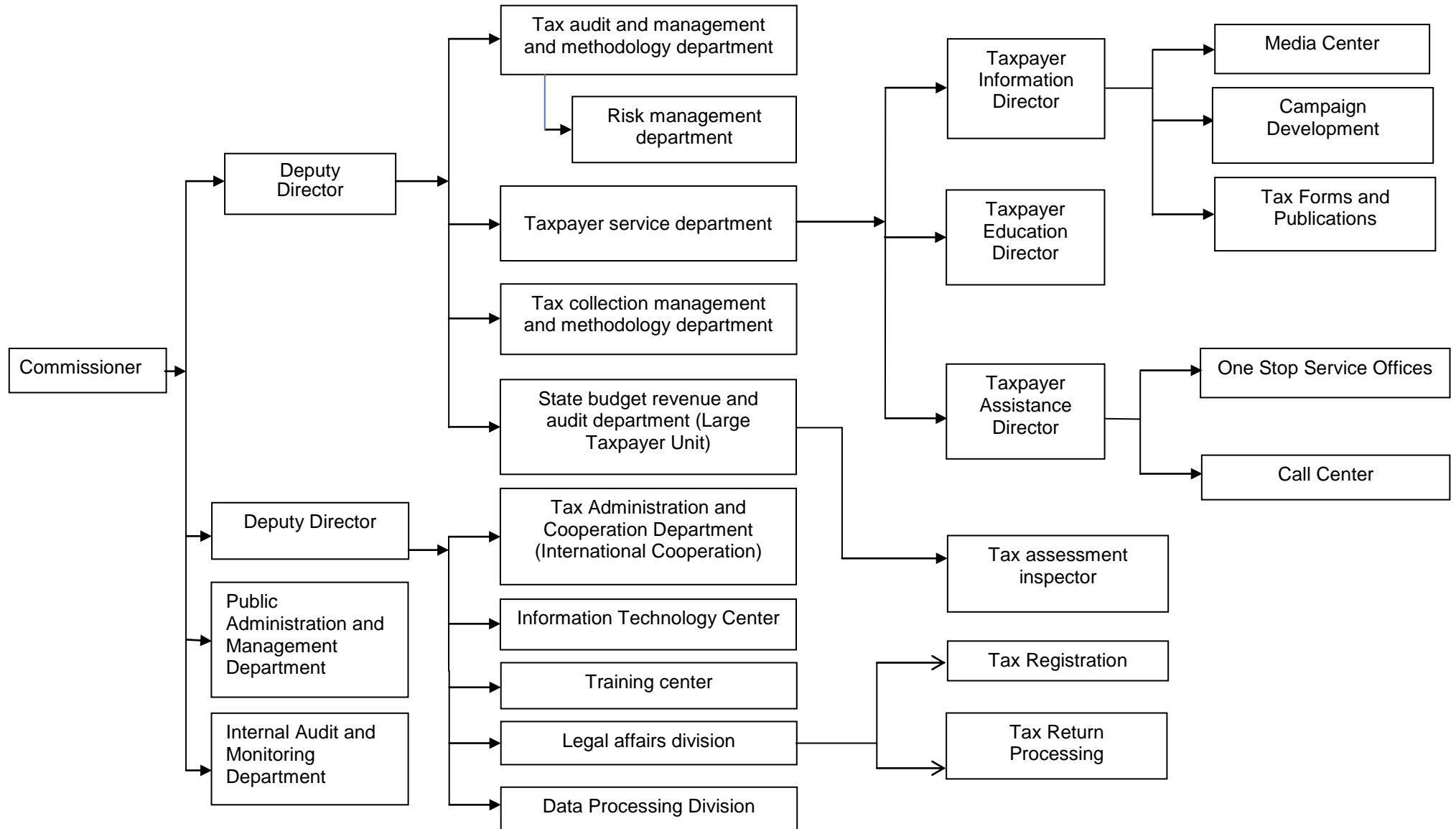
Continue to provide the Basic Taxpayer Service training to all One Stop Service and Call Center employees.

SECTION VI: FOR THE FUTURE

The implementation of the type of Taxpayer Service program I have described will produce a more efficient and effective tax administration, ultimately resulting in a higher rate of voluntary compliance. Taxpayers will be better informed and educated regarding their tax obligations, resulting in fewer errors on tax returns and better compliance. Taxpayers will also have easier access to high quality service when they need it. NTA programs will be more cost-effective, freeing up resources to focus on time- and labor-intensive programs like audit and collection.

ANNEXES:

ANNEX A



ANNEX B

New Business Tax Education Program

- Introduction
- Mission of the Mongolian Tax Administration
- Taxpayer Rights and Obligations
- Free Tax Services

Taxpayer Registration

- Introduction
- Process and Procedures

Business Tax Requirements

- Introduction
- Types of Business Organizations
 - Corporations
 - Partnerships
 - Sole Proprietors
- Recordkeeping
- Accounting Methods

Reporting Profits and Paying the Appropriate Tax

- Introduction
- Income and Deductions
- Profits Tax Returns (Corporate Income Tax and Personal Income Tax)
- Payment of Tax

Employment Taxes and Social Contributions

- Introduction
- Tax and Contributions Forms
- Payment of Taxes and Contributions

Value Added Tax

- Introduction
- VAT Rates
- VAT Credits
- VAT Returns
- Payment of Tax

Electronic Filing

- Introduction
- Eligibility
- Procedures
- Digital signature

Tax Calendar

Additional Information

New Business Tax Education Program

Taxes are what we pay for a civilized society.
Oliver Wendell Holmes

Introduction

This one-day seminar is designed to provide the business taxpayer with the basic information necessary to comply with the tax laws of the country.

The Vision and Mission of the National Taxation Administration

Vision

The vision of the Mongolian Tax Administration (MTA) is to develop a modern tax administration recognized as professional, fair, and service-minded and to contribute to a substantial increase in voluntary compliance, resulting in correct revenue collection in line with the intentions of tax legislation.

Mission

Develop a modern proper taxation department recognized as professional, fair, and service-minded and to contribute a substantial increase in voluntary compliance, resulting in correct revenue in line with the intentions of tax legislation.

Taxpayer Rights and Obligations

The taxpayer has the right to:

- ☞ Xxx
- ☞ Yyy
- ☞ Zzz

At the same time, the taxpayer is obligated to:

- ☞ Aaa
- ☞ Bbb
- ☞ Ccc

Free Tax Services

The following services are available to taxpayers free of charge:

MTA Telephone inquiries:

Telephone assistance is available through the MTA Call Center, phone number 1288,
Monday - Friday, 8:00-17:00

General correspondence:

If you would like a written response to your question, you may write to the correspondence unit at the Taxpayer Assistance Centre at the following address:

MTA, Correspondence Unit
Xxxx
Ulaanbaatar

Walk-in Assistance:

Walk-in assistance is available from the One Stop Service offices in all MTA district offices, Monday – Friday, 8:00-17:00.

Physical addresses

Large Taxpayer Office

Tax brochures and information publications:

- MTA Publication xx
- MTA Publication xx
- MTA Publication xx
- MTA Publication xx
- MTA Publication xx

Taxpayer Registration

Introduction

Why is it necessary for taxpayers to register? What are the benefits to proper registration?

Process and Procedures

- What are the steps for business registration?
- What other organizations are involved?
- What paperwork is needed in order to properly register?
- Is there a fee?
- Are there sanctions if the taxpayer doesn't register?
- Are there separate registration requirements for different types of taxes?

Business Tax Requirements

Introduction

General overview of the options available when starting a new business.

Types of Business Organizations

Benefits and drawbacks of each business type:

- How are businesses taxed and at what rates?
- What are the liabilities of the owner/operator of each type?
- Are there additional registration requirements for some types of business?
- Corporations
- Partnerships
- Sole Proprietors

Recordkeeping

- What are the recordkeeping requirements for tax purposes?
- How long must records be kept?
- What documentation is needed to support expenses?

- What documentation is needed to support income?
- What documentation is needed to support GST transactions?

Accounting Methods

- What is the difference between cash accounting and accrual accounting?
- What accounting method must I use?
- Can I change methods at any point in my business operations?
- If so, how do I do that?

Reporting Profits and Paying the Appropriate Tax

Introduction

Income and Deductions

- What is considered to be business income?
- What expenses and other deductions can be used to offset income for tax purposes?
- Are there any credits or other allowances that are not expenses that can be used to reduce tax?

Income Tax Returns

Include examples of the various tax returns for corporations, partnerships, and sole proprietors. Work through each section of each return with an example or case study illustrating the proper completion of that section.

- When are returns due?
- Are there sanctions for late filing or non-filing? If so, what are they?
- Where are returns filed?
- How are they filed? (Mail? In person? Electronically?)

Payment of Tax

- How must the tax be paid? (Quarterly? Estimated in advance? Based on presumptive assessment? In cash? With a cheque?)
- Where can/must the tax be paid? (At the tax office? At the bank? By mail?)
- When are the payment due dates?
- Are there sanctions for late payment or non-payment? If so, what are they?

Employment Taxes and Social Contributions

Introduction

- Why do employment taxes and social contributions exist?
- What is the “pay as you earn” (PAYE) system?
- How does the PAYE system benefit taxpayers as a whole?
- What is meant by “trust” taxes (i.e.; taxes withheld by an employer and held “in trust” until they are paid on the employee’s behalf)?

Tax and Contributions Forms

- Are withholding certificates required from employees? If so, what do they look like and how are they completed?
- How is tax withheld and at what rates?
- What other contributions are required? By the employee? By the employer?
- How are the withheld taxes reported?
- Are there sanctions for late filing or non-filing? If so, what are they?

Payment of Taxes and Contributions

- When are taxes due?
- How are they paid?
- Where are they paid?
- Are there sanctions for late payment or non-payment? If so, what are they?

Value Added Tax*Introduction*

- What is Value Added Tax and how does it work?

VAT Rates

- What are the various tax rates and to what do they apply?

VAT Credits

- How is credit claimed for GST paid to others?
- What records or supporting documents are needed?

VAT Returns

- Include an example of the GST return. Work through each section with an example or case study illustrating the proper completion of that section.
- When are returns due?
- Where are returns filed?
- How are they filed? (Mail? In person?)
- Are there sanctions for late filing or non-filing? If so, what are they?

Payment of Tax

- When are taxes due?
- How are they paid?
- Where are they paid?
- Are there sanctions for late payment or non-payment? If so, what are they?

Electronic Filing*Introduction*

- What is electronic filing? How does it benefit the taxpayer?

Eligibility

- Who may file electronically? Who must file electronically?

Procedures

- What are the procedures for registering for electronic filing? What information/documentation is needed? How does the taxpayer file electronically?

Digital Signature

- What is a digital signature? How does it work? How does the taxpayer obtain/establish a digital signature?

Tax Calendar

Include all business due dates for the current year for VAT, withholding, income/profits tax, etc.

Additional Information

Include any additional information that may be of help or interest to the taxpayer, such as other agency contact information.

ANNEX C

SUMMARY OF JOB ELEMENTS

| Job Title | Tax Technician (Taxpayer Assistance Inspector Level 1 – TAI-1) | | P.D.# | |
|-----------|---|----------|-------|--|
| Series | | Grade(s) | | |
| No. | Job Element | Critical | | Short Description of Job Element |
| | | Yes | No | |
| 1 | Application of Tax Law | X | | Applies tax law in responding to taxpayer's questions and assisting in the preparation of tax returns. |
| 2 | Communication Skills | X | | Written and oral communications are clear, concise and responsive. |
| 3 | Application of Procedural Instructions | X | | Applies procedural instructions issued by NTA offices |
| 4 | Account Information and Computer Skills | X | | Applies computer and accounts knowledge in resolving taxpayer problems. |
| 5 | Other Duties and Assignments | | X | Efficiently carries out other duties and assignments as directed. |

STANDARDS FOR JOB ELEMENTS

| | | | | | | |
|-----------------------------|---|-------------|------------------------|--|----------|--|
| Job Title | Tax Technician (TAI-1) | | Series | | Grade(s) | |
| Job Element Number | 1 | Job Element | Application of Tax Law | | | |
| Performance Standard Number | ACCEPTABLE PERFORMANCE STANDARD | | | | | |
| A | Performs some or all of the following, maintaining an accuracy level based on program objectives: (1) answers telephone inquiries (2) answers walk-in inquiries (3) answers referrals (4) assists taxpayers in preparation of tax returns (5) answers correspondence | | | | | |
| B | Correctly interprets and applies the tax laws, regulations, rulings, and court decisions. Few completed referrals are returned by the manager due to technical errors being made. | | | | | |
| C | Conducts independent research, as necessary, using appropriate reference material to resolve taxpayer inquiry. | | | | | |
| D | Promptly makes proper referrals when the tax questions are outside training and/or meet referral criteria. | | | | | |
| E | Keeps current with tax law changes by reading NTA publications, interpretations, and guidelines. Also reads and applies management documents that establish, explain, or revise administrative policy or procedure on technical issues. | | | | | |

STANDARDS FOR JOB ELEMENTS

| | | | | | | |
|-----------------------------|--|-------------|----------------------|--|----------|--|
| Job Title | Tax Technician (TAI-1) | | Series | | Grade(s) | |
| Job Element Number | 2 | Job Element | Communication Skills | | | |
| Performance Standard Number | ACCEPTABLE PERFORMANCE STANDARD | | | | | |
| A | Communicates ideas logically and to the point in a confident and professional manner on a level the listener can understand. Speaks in clear, well-modulated voice. Avoids irrelevant issues and extensive dialogue. | | | | | |
| B | Listens attentively and probes to insure that necessary issues are considered. Controls the conversation. | | | | | |
| C | Uses proper grammar, spelling, punctuation and tone in written communications. | | | | | |
| D | Prepares written referrals in a clear and concise manner which makes the questions and/or problems readily understood. Referrals are rarely returned for clarification. | | | | | |
| E | Displays tact and courtesy to the taxpayer particularly in sensitive, difficult and complex situations, and displays empathy and a willingness to help the taxpayer. | | | | | |
| F | Identifies self to taxpayers in accordance with procedural instructions. | | | | | |
| G | Meets established guidelines by timely responding to taxpayer inquiries (i.e.; written referrals, correspondence). | | | | | |

STANDARDS FOR JOB ELEMENTS

| | | | | | | |
|-----------------------------|---|-------------|--|--|----------|--|
| Job Title | Tax Technician (TAI-1) | | Series | | Grade(s) | |
| Job Element Number | 3 | Job Element | Application of Procedural Instructions | | | |
| Performance Standard Number | ACCEPTABLE PERFORMANCE STANDARD | | | | | |
| A | Prepares required internal use documents accurately and completely. Documents include appropriate and sufficient information necessary for computer input. | | | | | |
| B | Documents closed referrals promptly and accurately in accordance with prescribed guidelines. | | | | | |
| C | Complies with computer, document and physical security requirements according to National Taxation Administration directives. | | | | | |
| D | Accurately determines causes and cure of taxpayer delinquency and takes timely and appropriate action to resolve these cases based on current manual guidelines. | | | | | |
| E | Observes priorities in resolving taxpayer inquiries. Organizes workload to minimize backlog and keeps manager informed if more/less time is required to complete assignments. | | | | | |

STANDARDS FOR JOB ELEMENTS

| | | | | | | | |
|-----------------------------|--|-------------|------------------------------|--------|--|----------|--|
| Job Title | Tax Technician (TAI-1) | | | Series | | Grade(s) | |
| Job Element Number | 4 | Job Element | Accounts and Computer Skills | | | | |
| Performance Standard Number | ACCEPTABLE PERFORMANCE STANDARD | | | | | | |
| A | Takes necessary action to resolve or refer inquiries concerning GTD notices, advising taxpayers accordingly. Required documents are submitted completely and accurately. | | | | | | |
| B | Responds timely and appropriately to taxpayers' refund inquiries by correctly referring (written or telephone) or by researching taxpayer accounts to resolve the inquiry under NTA guidelines. | | | | | | |
| C | Performs necessary research and analysis and takes action as required to resolve other routine, complex and sensitive account related taxpayer problems. Actions taken are consistently appropriate. | | | | | | |

STANDARDS FOR JOB ELEMENTS

| | | | | | | |
|-----------------------------|---|-------------|------------------------------|--|----------|--|
| Job Title | Tax Technician (TAI-1) | | Series | | Grade(s) | |
| Job Element Number | 5 | Job Element | Other Duties and Assignments | | | |
| Performance Standard Number | ACCEPTABLE PERFORMANCE STANDARD | | | | | |
| A | Completes Taxpayer Service Activity Reports daily in accordance with guidelines. Time expended and type of assistance rendered are reported accurately and should agree with all daily reports. | | | | | |
| B | Prepares and submits reports (e.g.; travel vouchers, taxpayer education reports, etc.) timely, correctly, and in accordance with NTA or other guidelines. | | | | | |
| C | Efficiently and timely carries out all other duties and assignments including, but not limited to, details, collateral duties, task forces, and managerial assignments. | | | | | |

SUMMARY OF JOB ELEMENTS

| | | | | | |
|-----------|---|--|----------|--|--|
| Job Title | | Tax Technician (Taxpayer Assistance Inspector – Level 2 – TAI-2) | | P.D.# | |
| Series | | | Grade(s) | | |
| No. | Job Element | Critical | | Short Description of Job Element | |
| | | Yes | No | | |
| 1 | Application of Tax Law | X | | Applies tax law in responding to taxpayer's questions and assisting in the preparation of tax returns. | |
| 2 | Communication Skills | X | | Written and oral communications are clear, concise and responsive. | |
| 3 | Application of Procedural Instructions | X | | Applies procedural instructions issued by NTA offices. | |
| 4 | Account Information and Computer Skills | X | | Applies computer and accounts knowledge in resolving taxpayer problems. | |
| 5 | Other Duties and Assignments | | X | Efficiently carries out other duties and assignments as directed. | |

STANDARDS FOR JOB ELEMENTS

| | | | | | | |
|-----------------------------|---|-------------|------------------------|--|----------|--|
| Job Title | Tax Technician (TAI-2) | | Series | | Grade(s) | |
| Job Element Number | 1 | Job Element | Application of Tax Law | | | |
| Performance Standard Number | ACCEPTABLE PERFORMANCE STANDARD | | | | | |
| A | Performs some or all of the following, maintaining an accuracy level based on program objectives: (1) answers telephone inquiries (2) answers walk-in inquiries (3) answers referrals (4) assists taxpayers in preparation of tax returns (5) answers correspondence | | | | | |
| B | Correctly interprets and applies the tax laws, regulations, rulings, and court decisions. Few completed referrals are returned by the manager due to technical errors being made. | | | | | |
| C | Conducts independent research, as necessary, using appropriate reference material to resolve taxpayer inquiry. | | | | | |
| D | Promptly makes proper referrals when the tax questions are outside training and/or meet referral criteria. | | | | | |
| E | Keeps current with tax law changes by reading NTA publications, interpretations, and guidelines. Also reads and applies management documents that establish, explain, or revise administrative policy or procedure on technical issues. | | | | | |
| F | Frequently provides appropriate technical assistance to and reviews work of other Taxpayer Service employees and details-in. | | | | | |
| G | Evaluates taxpayer’s circumstances and advises of the various methods of tax computation and any other benefits on complex tax issues. | | | | | |

STANDARDS FOR JOB ELEMENTS

| | | | | | | |
|-----------------------------|--|-------------|----------------------|--|----------|--|
| Job Title | Tax Technician (TAI-2) | | Series | | Grade(s) | |
| Job Element Number | 2 | Job Element | Communication Skills | | | |
| Performance Standard Number | ACCEPTABLE PERFORMANCE STANDARD | | | | | |
| A | Communicates ideas logically and to the point in a confident and professional manner on a level the listener can understand. Speaks in clear, well-modulated voice. Avoids irrelevant issues and extensive dialogue. | | | | | |
| B | Listens attentively and probes to insure that necessary issues are considered. Controls the conversation. | | | | | |
| C | Uses proper grammar, spelling, punctuation and tone in written communications. | | | | | |
| D | Prepares written referrals in a clear and concise manner which makes the questions and/or problems readily understood. Referrals are rarely returned for clarification. | | | | | |
| E | Displays tact and courtesy to the taxpayer particularly in sensitive, difficult and complex situations, and displays empathy and a willingness to help the taxpayer. | | | | | |
| F | Identifies self to taxpayers in accordance with procedural instructions. | | | | | |
| G | Meets established guidelines by timely responding to taxpayer inquiries (i.e.; written referrals, correspondence). | | | | | |

STANDARDS FOR JOB ELEMENTS

| | | | | | | |
|-----------------------------|---|-------------|--|--|----------|--|
| Job Title | Tax Technician (TAI-2) | | Series | | Grade(s) | |
| Job Element Number | 3 | Job Element | Application of Procedural Instructions | | | |
| Performance Standard Number | ACCEPTABLE PERFORMANCE STANDARD | | | | | |
| A | Prepares required internal use documents accurately and completely. Documents include appropriate and sufficient information necessary for computer input. | | | | | |
| B | Documents closed referrals promptly and accurately in accordance with prescribed guidelines. | | | | | |
| C | Complies with computer, document and physical security requirements according to National Taxation Administration directives. | | | | | |
| D | Performs the Quality Review Program as defined by NTA guidelines. | | | | | |
| E | Accurately determines causes and cure of taxpayer delinquency and takes timely and appropriate action to resolve these cases based on current manual guidelines. | | | | | |
| F | Observes priorities in resolving taxpayer inquiries. Organizes workload to minimize backlog and keeps manager informed if more/less time is required to complete assignments. | | | | | |

STANDARDS FOR JOB ELEMENTS

| | | | | | | |
|-----------------------------|--|-------------|------------------------------|--|----------|--|
| Job Title | Tax Technician (TAI-2) | | Series | | Grade(s) | |
| Job Element Number | 4 | Job Element | Accounts and Computer Skills | | | |
| Performance Standard Number | ACCEPTABLE PERFORMANCE STANDARD | | | | | |
| A | Takes necessary action to resolve or refer inquiries concerning GTD notices, advising taxpayers accordingly. Required documents are submitted completely and accurately. | | | | | |
| B | Responds timely and appropriately to taxpayers' refund inquiries by correctly referring (written or telephone) or by researching taxpayer accounts to resolve the inquiry under NTA guidelines. | | | | | |
| C | Performs necessary research and analysis and takes action as required to resolve other routine, complex and sensitive account related taxpayer problems. Actions taken are consistently appropriate. | | | | | |

STANDARDS FOR JOB ELEMENTS

| | | | | | | |
|-----------------------------|---|-------------|------------------------------|--|----------|--|
| Job Title | Tax Technician (TAI-2) | | Series | | Grade(s) | |
| Job Element Number | 5 | Job Element | Other Duties and Assignments | | | |
| Performance Standard Number | ACCEPTABLE PERFORMANCE STANDARD | | | | | |
| A | Completes Taxpayer Service Activity Reports daily in accordance with guidelines. Time expended and type of assistance rendered are reported accurately and should agree with all daily reports. | | | | | |
| B | Prepares and submits reports (e.g.; travel vouchers, taxpayer education reports, etc.) timely, correctly, and in accordance with Ministry or other guidelines. | | | | | |
| C | Efficiently and timely carries out all other duties and assignments including, but not limited to, details, collateral duties, task forces, and managerial assignments. | | | | | |

Standard Position Description Number**National Taxation Administration****Standard Position Description***Title:* **Director, Taxpayer Service***Location:* **NTA Headquarters (General Taxation Department), Ulaanbaatar**

Duties and Responsibilities Approved:

Commissioner, NTA

Classification Approved:

Director, Resources Management

I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships, and that the position is necessary to carry out government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes relating to appointment and payment of public funds, and that false or misleading statements may constitute violations of such statutes or their implementing regulations.

 (Signature of immediate supervisor)

(Date)

All other levels of supervision which propose or approve official statements of duties and responsibilities are attesting to the same effect as the immediate supervisor.

The classification of this position may be appealed. Published standards or other information upon which the classification is based may be reviewed. Information may be obtained from your supervisor or your Personnel Office.

INTRODUCTION

Incumbent is Director, Taxpayer Service in the NTA headquarters (General Taxation Department), and provides authoritative guidance and strategy development in support of the agency mission.

DUTIES

1. Develops national strategies for taxpayer service, including assistance and education efforts.
2. Oversees development of policy and procedures for and coordination of national taxpayer assistance and education efforts.
3. Advises Deputy Director (Compliance) and Commissioner (NTA) as to taxpayer assistance and education efforts.
4. Develops and maintains budget for Taxpayer Service Division.
5. Evaluates Taxpayer Service programs and management according to established criteria and NTA strategies.
6. Makes personal and media appearances as representative of the NTA to inform the public on tax law and NTAD policy and procedures. These presentations may include speeches, talks, interviews, questions and answers, and discussions.
7. May instruct employees in the classroom and on the job.
8. Performs other duties as assigned.

1. KNOWLEDGE REQUIRED BY THE POSITION

- ☞ Basic knowledge of tax law applicable to income, employment taxes, and value added taxes, to oversee assistance and education efforts.
- ☞ Knowledge of organizational and managerial structure and interaction within NTA.
- ☞ Knowledge of NTA policies and procedures regarding internal operations of the organization.
- ☞ Knowledge of managerial practices to effectively plan and coordinate national taxpayer service efforts.
- ☞ Knowledge of proper communication skills and instructional techniques to communicate orally and in writing and to speak before large groups.
- ☞ Knowledge of the computer processing system in order to search and properly apply relevant guidelines in resolving accounts.

- ☞ Knowledge of tax forms, notices and other documents.

2. SUPERVISORY CONTROLS

Work is assigned by and performed under the general supervision of the Deputy Director (Compliance) and the Commissioner (NTA). Incumbent exhibits a great degree of independence and personal judgment in execution of duties. Keeps superiors informed of special problems but otherwise works independently. Completed work is evaluated through general observation, by periodic review, and based on feedback from taxpayer public and other operating units and from conversations with incumbent regarding work.

3. GUIDELINES

Guidelines include appropriate portions of official tax manuals, data processing system handbook, tax law, official bulletins, employee manual, commercial tax references and services. Although guidelines are generally applicable, mature judgment is required to interpret them and apply them to agency circumstances.

4. COMPLEXITY

Work is managerial and high-level, involving constant decision-making and occasional public contact. Work covers issues involving program development, budgeting, inter-office communications, and planning. Incumbent must have the ability and the technical knowledge to effectively communicate plans and program successes and failures. In each situation, incumbent must use judgment to analyze, identify, and explore options available in program development and implementation.

5. SCOPE AND EFFECT

Taxpayers rely on incumbent's programs to provide correct and authoritative information and advice concerning possible alternative solutions to tax problems, and to present the advantages of the various possible courses of action. Incumbent's

plans, strategies, and decisions directly affect individual taxpayers and business people and, indirectly, occupational or other groups of which these taxpayers are members. Contacts influence the way in which individual taxpayers and the public at large view their national tax system and the extent to which they will voluntarily comply with its requirements. Effective program development and management provided by incumbent decreases errors on returns filed by taxpayers and reduces the necessity for corrective measures on the part of other NTA offices.

6. PERSONAL CONTACTS

Contacts are with other offices within the NTA, other government agencies, and third parties outside government. Contacts are also occasionally with taxpayers and their representatives in all income brackets and many types of businesses, as well as with members of the media and taxpayer interest groups.

7. PURPOSE OF CONTACTS

Contacts with other NTA offices are to coordinate actions necessary to plan and implement effective taxpayer assistance and education programs. Contacts with the public are to inform them about various aspects of tax laws and regulations and the services available at the NTA.

8. PHYSICAL DEMANDS

There are no unusual physical demands.

9. WORK ENVIRONMENT

Work is usually performed in an office setting. Duties may require periodic travel.

Standard Position Description Number**Mongolian Tax Administration****Standard Position Description**

Title: Division Director, Taxpayer Assistance

Location: MTA Headquarters (General Taxation Department), Ulaanbaatar

Duties and Responsibilities Approved:

Director, Taxpayer Service

Classification Approved:

Director, Resources Management

I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships, and that the position is necessary to carry out government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes relating to appointment and payment of public funds, and that false or misleading statements may constitute violations of such statutes or their implementing regulations.

(Signature of immediate supervisor)
(Date)

All other levels of supervision which propose or approve official statements of duties and responsibilities are attesting to the same effect as the immediate supervisor.

The classification of this position may be appealed. Published standards or other information upon which the classification is based may be reviewed. Information may be obtained from your supervisor or your Personnel Office.

INTRODUCTION

Incumbent is Division Director, Taxpayer Assistance in the MTA headquarters, and establishes national policy and procedures

and provides national program management in Taxpayer Assistance.

DUTIES

1. Oversees development and implementation of national taxpayer assistance policy and procedures.
2. With Division Directors for Taxpayer Education, Tax Forms & Publications, and Media and Outreach, coordinates national taxpayer assistance, education, and information efforts.
3. Advises Director, Taxpayer Service as to taxpayer assistance efforts.
4. Develops and maintains budget for Taxpayer Assistance.
5. Evaluates Taxpayer Assistance programs and management according to established criteria and MTA strategies.
6. Makes personal and media appearances as representative of the MTA to inform the public on tax law and MTA policy and procedures. These presentations may include speeches, talks, interviews, questions and answers, and discussions.
7. May instruct employees in the classroom and on the job.
8. Performs quality review of all Taxpayer Assistance programs.
9. Performs other duties as assigned.

1. KNOWLEDGE REQUIRED BY THE POSITION

- ☞ Basic knowledge of tax law applicable to income, employment taxes, capital transfer, and value added taxes, to oversee assistance efforts.
- ☞ Knowledge of organizational and managerial structure and interaction within MTA.
- ☞ Knowledge of MTA policies and procedures regarding internal operations of the organization.
- ☞ Knowledge of managerial practices to effectively plan and coordinate national taxpayer assistance efforts.

- ✎ Knowledge of proper communication skills and instructional techniques to communicate orally and in writing and to speak before large groups.
- ✎ Knowledge of the computer processing system in order to search and properly apply relevant guidelines in resolving accounts.
- ✎ Knowledge of tax forms, notices and other documents.

2. SUPERVISORY CONTROLS

Work is assigned by and performed under the general supervision of the Director, Taxpayer Service. Incumbent exhibits a great degree of independence and personal judgment in execution of duties. Keeps supervisor informed of special problems but otherwise works independently. Completed work is evaluated through general observation, by periodic review, and based on feedback from taxpayer public and other operating units and from conversations with incumbent regarding work.

3. GUIDELINES

Guidelines include appropriate portions of official tax manuals, data processing system handbook, tax law, official bulletins, employee manual, commercial tax references and services. Although guidelines are generally applicable, mature judgment is required to interpret them and apply them to agency circumstances.

4. COMPLEXITY

Work is managerial and supervisory, involving constant decision-making and occasional public contact. Work covers issues involving program development, budgeting, inter-office communications, and planning. Incumbent must have the ability and the technical knowledge to effectively communicate plans and program successes and failures. In each situation, incumbent must use judgment to analyze, identify, and explore options available in program development and implementation.

5. SCOPE AND EFFECT

Taxpayers rely on incumbent's programs to provide correct and authoritative information and advice concerning possible alternative solutions to tax problems, and to present the advantages of the various possible courses of action. Incumbent's plans, strategies, and decisions directly affect individual taxpayers and business people and, indirectly, occupational or other groups of which these taxpayers are members. Contacts influence the way in which individual taxpayers and the public at large view their national tax system and the extent to which they will voluntarily comply with its requirements. Effective program development and management provided by incumbent decreases errors on returns filed by taxpayers and reduces the necessity for corrective measures on the part of other MTA offices.

6. PERSONAL CONTACTS

Contacts are with other offices within the MTA, other government agencies, and third parties outside government. Contacts are also occasionally with taxpayers and their representatives in all income brackets and many types of businesses, as well as with members of the media and taxpayer interest groups.

7. PURPOSE OF CONTACTS

Contacts with other MTA offices are to coordinate actions necessary to plan and implement effective taxpayer assistance and education programs. Contacts with the public are to inform them about various aspects of tax laws and regulations and the services available at the ISTD.

8. PHYSICAL DEMANDS

There are no unusual physical demands.

9. WORK ENVIRONMENT

Work is usually performed in an office setting. Duties may require periodic travel.

Standard Position Description Number Mongolian Tax Administration

Standard Position Description

Title: Division Director, Taxpayer Education

Location: MTA Headquarters (General Department of Taxation), Ulaanbaatar

Duties and Responsibilities Approved:

Director, Taxpayer Service

Classification Approved:

Director, Resources Management

I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships, and that the position is necessary to carry out government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes relating to appointment and payment of public funds, and that false or misleading statements may constitute violations of such statutes or their implementing regulations.

(Signature of immediate supervisor)
(Date)

All other levels of supervision which propose or approve official statements of duties and responsibilities are attesting to the same effect as the immediate supervisor.

The classification of this position may be appealed. Published standards or other information upon which the classification is based may be reviewed. Information may be obtained from your supervisor or your Personnel Office.

INTRODUCTION

Incumbent is Division Director, Taxpayer Education in the MTA headquarters, and develops policies and procedures, as well as national Taxpayer Education programs

and provides program management in Taxpayer Education.

DUTIES

1. Oversees development and implementation of national taxpayer education efforts.
2. With Division Directors for Taxpayer Assistance and Taxpayer Information, coordinates national taxpayer assistance, education, and information efforts.
3. Advises Director, Taxpayer Service as to taxpayer education efforts.
4. Develops and maintains budget for Taxpayer Education programs.
5. Evaluates Taxpayer Education programs and management according to established criteria and MTA strategies.
6. Makes personal and media appearances as representative of the MTA to inform the public on tax law and MTA policy and procedures. These presentations may include speeches, talks, interviews, questions and answers, and discussions.
7. May instruct employees in the classroom and on the job.
8. Performs quality review of all Taxpayer Education programs (functions).
9. Performs other duties as assigned.

1. KNOWLEDGE REQUIRED BY THE POSITION

- ☞ Basic knowledge of tax law applicable to income, employment taxes, and value added taxes, to oversee education efforts.
- ☞ Knowledge of organizational and managerial structure and interaction within MTA.
- ☞ Knowledge of MTA policies and procedures regarding internal operations of the organization.
- ☞ Knowledge of managerial practices to effectively plan and coordinate national

taxpayer information and education efforts.

- ✎ Knowledge of proper communication skills and instructional techniques to communicate orally and in writing and to speak before large groups.
- ✎ Knowledge of the computer processing system in order to search and properly apply relevant guidelines in resolving accounts.
- ✎ Knowledge of tax forms, notices and other documents.

2. SUPERVISORY CONTROLS

Work is assigned by and performed under the general supervision of the Director, Taxpayer Service. Incumbent exhibits a great degree of independence and personal judgment in execution of duties. Keeps supervisor informed of special problems but otherwise works independently. Completed work is evaluated through general observation, by periodic review, and based on feedback from taxpayer public and other operating units and from conversations with incumbent regarding work.

3. GUIDELINES

Guidelines include appropriate portions of official tax manuals, data processing system handbook, tax law, official bulletins, employee manual, commercial tax references and services. Although guidelines are generally applicable, mature judgment is required to interpret them and apply them to agency circumstances.

4. COMPLEXITY

Work is managerial and supervisory, involving constant decision-making and occasional public contact. Work covers issues involving program development, budgeting, inter-office communications, and planning. Incumbent must have the ability and the technical knowledge to effectively communicate plans and program successes and failures. In each situation, incumbent must use judgment to analyze, identify, and explore options

available in program development and implementation.

5. SCOPE AND EFFECT

Taxpayers rely on incumbent's programs to provide correct and authoritative information and advice concerning possible alternative solutions to tax problems, and to present the advantages of the various possible courses of action. Incumbent's plans, strategies, and decisions directly affect individual taxpayers and business people and, indirectly, occupational or other groups of which these taxpayers are members. Contacts influence the way in which individual taxpayers and the public at large view their national tax system and the extent to which they will voluntarily comply with its requirements. Effective program development and management provided by incumbent decreases errors on returns filed by taxpayers and reduces the necessity for corrective measures on the part of the MTA.

6. PERSONAL CONTACTS

Contacts are with other offices within the MTA, other government agencies, and third parties outside government. Contacts are also occasionally with taxpayers and their representatives in all income brackets and many types of businesses, as well as with members of the media and taxpayer interest groups.

7. PURPOSE OF CONTACTS

Contacts with other MTA offices are to coordinate actions necessary to plan and implement effective taxpayer assistance and education programs. Contacts with the public are to inform them about various aspects of tax laws and regulations and the services available at the MTA.

8. PHYSICAL DEMANDS

There are no unusual physical demands.

9. WORK ENVIRONMENT

Work is usually performed in an office setting. Duties may require periodic travel.

Standard Position Description Number**Mongolian Tax Administration****Standard Position Description***Classification:**Classification Title:* **Tax Technician***Organizational Title:* **Tax Law Specialist***Location:* **Taxpayer Service, Taxpayer Information Division – MTA****Headquarters (General Department of Taxation), Ulaanbaatar**

Duties and Responsibilities Approved:

Division Director, Taxpayer Information

Classification Approved:

Head, Resources Management/Personnel

I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships, and that the position is necessary to carry out government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes relating to appointment and payment of public funds, and that false or misleading statements may constitute violations of such statutes or their implementing regulations.

 (Signature of immediate supervisor)

(Date)

All other levels of supervision which propose or approve official statements of duties and responsibilities are attesting to the same effect as the immediate supervisor.

The classification of this position may be appealed. Published standards or other information upon which the classification is based may be reviewed. Information may be obtained from your supervisor or your Personnel Office.

INTRODUCTION

Incumbent is a Tax Law Specialist (TLS) in the Taxpayer Service function either located in a field office, where he provides authoritative technical and procedural information and assistance in person, by telephone, or by correspondence, to a variety of taxpayers and/or their representatives; or at the central office, where he develops tax forms and publications. Assistance is provided in terms of individual taxpayer needs in consideration of each taxpayer's total tax situation.

DUTIES

1. Develops taxpayer information brochures and publications based on current tax law and tax administration procedures.
2. Assists in development of tax returns and other tax forms based on current tax law and needs of organization.
3. Interprets complex tax law for application to general and specific taxpayer situations.
4. May be called upon to assist and advise taxpayers in meeting their tax obligations. Assistance is technical, and covers full range of individual income, fixed, corporate profit, value added, excise, and property taxes, as well as certain elements of all other taxes.
5. May be called upon to interview taxpayers to determine their tax situations.
6. May be called upon to determine what tax advice is needed and explain probable consequences of various courses of action open to taxpayers for the current and other tax years.
7. May be called upon to assist taxpayers in preparing tax returns, presenting options available, and explaining the consequences of courses of action. May explain to taxpayers the collection and examination processes. May advise taxpayers as to effective ways to

establish and maintain records related to tax obligations.

8. May be called upon to assist taxpayers who have received notices questioning the technical accuracy of their returns; explaining why return is being questioned and advising as to what information and material will be required to resolve the issue.
9. Makes personal and media appearances as representative of the tax department to inform the public on tax law and ISTD policy and procedures. These presentations may include speeches, talks, interviews, questions and answers, and discussions.
10. May instruct Taxpayer Service employees in the classroom and on the job.
11. Instructs taxpayer education programs such as tax practitioners' institutes, new business workshops, and high school education seminars.
12. Performs quality review of technical Taxpayer Service work.
13. Performs other duties as assigned.

1. KNOWLEDGE REQUIRED BY THE POSITION

- ✎ Knowledge of tax law applicable to income, profit, value added, excise, and property taxes, as well as assigned portions of any other types of taxes to develop tax information publication and to assist and advise taxpayers in meeting their own tax obligations.
- ✎ Knowledge of tax analysis techniques in order to apply appropriate tax laws and regulations to general and individual cases by considering the taxpayer's complete tax situation and by isolating potential tax issues.
- ✎ Knowledge of basic accounting principles and related knowledge of general and local business practices to advise taxpayers of their tax obligations.

- ✎ Knowledge of interviewing techniques necessary to determine the nature of assistance needed and to obtain information which may at times be of a sensitive nature, and for determining circumstances relevant to tax obligations.
- ✎ Knowledge of interviewing techniques to meet and deal with a cross-section of the taxpaying public, and effectively convey the necessary technical information, even where taxpayers may be hostile or reluctant to accept advice.
- ✎ Knowledge of proper communication skills and instructional techniques to communicate orally and in writing and to speak before large groups.
- ✎ Knowledge of tax forms, notices and other documents to assist taxpayers in the preparation of tax returns and resolution of account inquiries.
- ✎ Knowledge of appropriate desktop publishing software and design techniques in order to develop professional quality tax information publications.

2. SUPERVISORY CONTROLS

Work is assigned by and performed under the general supervision of the Division Director, Taxpayer Information. Incumbent requests advice or assistance only in unusually complex or difficult situations. Keeps supervisor informed of workload and of special problems but otherwise works independently. Completed work is evaluated through general observation, by periodic review of work products, and based on feedback from taxpayer public and other operating units and from conversations with incumbent regarding work.

3. GUIDELINES

Guidelines include appropriate portions of official tax manuals, data processing system handbook, tax law, official bulletins, employee manual, commercial tax references and services. Although

guidelines are generally applicable, mature judgment is required to interpret them and apply them to taxpayers' circumstances.

4. COMPLEXITY

Work is technical and may involve public contact. Work covers issues involving individual income, patent, corporate profit, value added, excise, and property taxes, as well as certain elements of all other taxes. Work covers not only original tax returns, but also amended and delinquent returns. Incumbent must have the ability and the technical knowledge to explain the tax consequences in these technical areas. In each situation, incumbent must use judgment in these issues as they relate to taxpayers' circumstances.

5. SCOPE AND EFFECT

Taxpayers rely on incumbent to provide correct and authoritative advice concerning possible alternative solutions to tax problems, and to present the advantages of the various possible courses of action. Incumbent's determinations directly affect individual taxpayers and business people and, indirectly, occupational or other groups of which these taxpayers are members. Contacts influence the way in which individual taxpayers and the public at large view their national tax system and the extent to which they will voluntarily comply with its requirements. Effective assistance provided by incumbent decreases errors on returns filed by taxpayers and reduces the necessity for corrective measures on the part of other tax department offices.

6. PERSONAL CONTACTS

Contacts are with taxpayers and their representatives in all income brackets and many types of businesses. Contacts are also with other MTA offices, other government agencies, and third parties outside government.

7. PURPOSE OF CONTACTS

Contacts are to provide in-depth tax assistance and to inform the public about

various aspects of tax laws and regulations and the services available at the tax department. Contacts with other tax department offices are to coordinate actions necessary to advise and inform taxpayers.

8. PHYSICAL DEMANDS

There are no unusual physical demands.

9. WORK ENVIRONMENT

Work is usually performed in an office setting. Duties may require periodic travel.

Standard Position Description Number

Mongolian Tax Administration

Standard Position Description

Title: Taxpayer Education Specialist

Location: Taxpayer Education Division,
General Department of Taxation,
Ulaanbaatar; LTO Taxpayer Service;
One Stop Service Offices

Duties and Responsibilities Approved:

Division Director, Taxpayer Education

Classification Approved:

Head, Human Resources

I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships, and that the position is necessary to carry out government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes relating to appointment and payment of public funds, and that false or misleading statements may constitute violations of such statutes or their implementing regulations.

(Signature of immediate supervisor)
(Date)

All other levels of supervision which propose or approve official statements of duties and responsibilities are attesting to the same effect as the immediate supervisor.

The classification of this position may be appealed. Published standards or other information upon which the classification is based may be reviewed. Information may be obtained from your supervisor or your Personnel Office.

INTRODUCTION

Incumbent is a Taxpayer Education Specialist (TPES) in the Headquarters Taxpayer Service function (Taxpayer Education Division), and provides

authoritative technical and procedural information by means of development and coordination of taxpayer education programs. Information is provided in terms of MTA needs in consideration of strategic planning and changes in taxpayers' needs and tax situations.

DUTIES

1. Develops and coordinates national taxpayer education programs based on agency mission and strategic plan, as well as specific areas noted for high error rates or repeated taxpayer enquiries.
2. Develops and coordinates ad hoc presentations at request of taxpayers and taxpayer groups regarding various aspects of tax law and MTA procedures.
3. Makes personal and media appearances as representative of the MTA to inform the public on tax law and MTA policy and procedures. These presentations may include speeches, talks, interviews, questions and answers, and discussions.
4. May instruct other employees in the classroom and on the job.
5. Instructs taxpayer education programs such as tax practitioners' institutes, new business workshops, and high school education seminars.
6. Performs quality review of all Taxpayer Education.
7. Performs other duties as assigned.

1. KNOWLEDGE REQUIRED BY THE POSITION

- ☞ Knowledge of tax law applicable to income, employment, fixed, excise, and value added taxes, to develop accurate educational programs to assist and advise taxpayers in meeting their own tax obligations.
- ☞ Knowledge of tax analysis techniques in order to apply appropriate tax laws and regulations to the individual case by considering the taxpayer's complete

tax situation and by isolating potential tax issues.

- ✎ Knowledge of basic accounting principles and related knowledge of general and local business practices to advise taxpayers of their tax obligations.
- ✎ Knowledge of adult learning theory and techniques to develop appropriate educational materials.
- ✎ Knowledge of interviewing techniques necessary to determine the nature of assistance needed and to obtain information which may at times be of a sensitive nature, and for determining circumstances relevant to tax obligations.
- ✎ Knowledge of interviewing techniques to meet and deal with a cross-section of the taxpaying public, and effectively convey the necessary technical information, even where taxpayers may be hostile or reluctant to accept advice.
- ✎ Knowledge of proper communication skills and instructional and presentation techniques to communicate orally and in writing and to speak before large groups.
- ✎ Knowledge of the computer processing system in order to search and properly apply relevant guidelines in resolving accounts.
- ✎ Knowledge of tax forms, notices and other documents to assist taxpayers in the preparation of tax returns and resolution of account inquiries.

2. SUPERVISORY CONTROLS

Work is assigned by and performed under the general supervision of the Director, TPE, Taxpayer Service Director, LTO, or STO/MOT Taxpayer Education Coordinator. Incumbent requests advice or assistance only in unusually complex or difficult situations. Keeps supervisor informed of workload and of special problems but otherwise works independently. Completed work is

evaluated through general observation, by periodic review or work products, and based on feedback from taxpayer public and other operating units and from conversations with incumbent regarding work.

3. GUIDELINES

Guidelines include appropriate portions of official tax manuals, data processing system handbook, tax law, official bulletins, employee manual, commercial tax references and services. Although guidelines are generally applicable, mature judgment is required to interpret them and apply them to taxpayers' circumstances.

4. COMPLEXITY

Work is technical involving constant public contact. Work covers issues involving income, employment, excise, and value added taxes. Work covers not only original tax returns, but also amended and delinquent returns. Incumbent must have the ability and the technical knowledge to explain the tax consequences in these technical areas. In each situation, incumbent must use judgment to identify and explore tax issues and relate these issues to taxpayers' circumstances.

5. SCOPE AND EFFECT

Taxpayers rely on incumbent to provide correct and authoritative information concerning tax law and procedures and possible alternative solutions to tax problems, and to present the advantages of the various possible courses of action. Incumbent's work directly affects individual taxpayers and business people and, indirectly, occupational or other groups of which these taxpayers are members. Contacts and products influence the way in which individual taxpayers and the public at large view their national tax system and the extent to which they will voluntarily comply with its requirements. Effective information provided by incumbent decreases errors on returns filed by taxpayers and reduces the necessity for

corrective measures on the part of other MTA offices.

6. PERSONAL CONTACTS

Contacts are with taxpayers and their representatives in all income brackets and many types of businesses. Contacts are also with other offices within the MTA, other government agencies, and third parties outside government.

7. PURPOSE OF CONTACTS

Contacts are to analyze tax situations in Jordan and to inform the public about various aspects of tax laws and regulations and the services available at the MTA. Contacts with other MTA offices are to coordinate actions necessary to advise and inform taxpayers.

8. PHYSICAL DEMANDS

There are no unusual physical demands.

9. WORK ENVIRONMENT

Work is usually performed in an office setting. Duties may require periodic travel.

Standard Position Description Number**Mongolian Tax Administration****Standard Position Description***Classification:**Classification Title:* **Tax Technician***Organizational Title:* **Taxpayer Assistance Inspector – Level 1***Location:* **Taxpayer Service Division**

Duties and Responsibilities Approved:

Manager, Taxpayer Assistance Group

Classification Approved:

Head, Resources Management/Personnel

I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships, and that the position is necessary to carry out government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes relating to appointment and payment of public funds, and that false or misleading statements may constitute violations of such statutes or their implementing regulations.

(Signature of immediate supervisor)
(Date)

All other levels of supervision which propose or approve official statements of duties and responsibilities are attesting to the same effect as the immediate supervisor.

The classification of this position may be appealed. Published standards or other information upon which the classification is based may be reviewed. Information may be obtained from your supervisor or your Personnel Office.

INTRODUCTION

Incumbent is a Taxpayer Assistance Inspector – Level 1 (TAI-1) in the Taxpayer Service function located in a

field office (One Stop Service Office, Call Center), and provides authoritative technical and procedural information and assistance in person, by telephone, or by correspondence, to a variety of taxpayers and/or their representatives. Assistance is provided in terms of individual taxpayer needs in consideration of each taxpayer's total tax situation.

DUTIES

1. Assists and advises taxpayers in meeting their tax obligations. Assistance is procedural and technical, and covers registration, basic individual income, employment, and fixed taxes, as well as certain elements of all other taxes, and all procedural issues of the tax administration.
2. Interviews taxpayers to determine their tax situation.
3. Determines what tax advice is needed and explains probable consequences of various courses of action open to taxpayers for the current and other tax years.
4. Assists taxpayers in preparing tax returns, presents options available, and explains the consequences of courses of action. Explains to taxpayers the collection and examination processes. Advises taxpayers as to effective ways to establish and maintain records related to tax obligations.
5. Assists taxpayers who have questions about their accounts or have received bills or notices. Incumbent determines and explains status of taxpayer's account, explains tax department notices, and takes necessary corrective action (e.g.; request for adjustment, payment tracers, filing amended returns, resolution of invalid account identification); if appropriate, helps taxpayers determine whether it would be advisable to file a claim for refund and assist taxpayers in preparing such claims.

6. Within expertise, assists taxpayers who have received notices questioning the technical accuracy of their returns; explains why return is being questioned and advises as to what information and material will be required to resolve the issue.
7. May instruct Taxpayer Service employees in the classroom and on the job.
8. Performs other duties as assigned.

1. KNOWLEDGE REQUIRED BY THE POSITION

- ✎ Knowledge of tax law applicable to basic individual income, employment, and fixed taxes, as well as certain portions applicable to all other types of taxes to assist and advise taxpayers in meeting their own tax obligations.
- ✎ Knowledge of tax analysis techniques in order to apply appropriate tax laws and regulations to the individual case by considering the taxpayer's complete tax situation and by isolating potential tax issues.
- ✎ Knowledge of basic accounting principles and related knowledge of general and local business practices to advise taxpayers of their tax obligations.
- ✎ Knowledge of interviewing techniques necessary to determine the nature of assistance needed and to obtain information which may at times be of a sensitive nature, and for determining circumstances relevant to tax obligations.
- ✎ Knowledge of interviewing techniques to meet and deal with a cross-section of the taxpaying public, and effectively convey the necessary technical information, even where taxpayers may be hostile or reluctant to accept advice.
- ✎ Knowledge of proper communication skills and instructional techniques to communicate orally and in writing.

- ✎ Knowledge of the computer processing system in order to search and properly apply relevant guidelines in resolving accounts.
- ✎ Knowledge of tax forms, notices and other documents to assist taxpayers in the preparation of tax returns and resolution of account inquiries.

2. SUPERVISORY CONTROLS

Work is assigned by and performed under the general supervision of the group manager. Incumbent requests advice or assistance only in unusually complex or difficult situations. Keeps supervisor informed of workload and of special problems but otherwise works independently. Completed work is evaluated through general observation, by periodic review of work products, and based on feedback from taxpayer public and other operating units and from conversations with incumbent regarding work.

3. GUIDELINES

Guidelines include appropriate portions of official tax manuals, data processing system handbook, tax law, official bulletins, employee manual, commercial tax references and services. Although guidelines are generally applicable, mature judgment is required to interpret them and apply them to taxpayers' circumstances.

4. COMPLEXITY

Work is procedural and technical involving constant public contact. Work covers issues involving tax administration procedures as well as individual income, patent, and property taxes. Incumbent encounters issues in other kinds of taxes, including corporate profits tax and value added tax. Work covers not only original tax returns, but also amended and delinquent returns. Incumbent must have the ability and the technical knowledge to explain the tax consequences in these technical areas.

In each situation, incumbent must use judgment in these issues as they relate to taxpayers' circumstances.

5. SCOPE AND EFFECT

Taxpayers rely on incumbent to provide correct and authoritative advice concerning possible alternative solutions to tax problems, and to present the advantages of the various possible courses of action. Incumbent's determinations directly affect individual taxpayers and business people and, indirectly, occupational or other groups of which these taxpayers are members. Contacts influence the way in which individual taxpayers and the public at large view their national tax system and the extent to which they will voluntarily comply with its requirements. Effective assistance provided by incumbent decreases errors on returns filed by taxpayers and reduces the necessity for corrective measures on the part of other tax department offices.

6. PERSONAL CONTACTS

Contacts are with taxpayers and their representatives in all income brackets and many types of businesses. Contacts are also with other tax department offices, other government agencies, and third parties outside government.

7. PURPOSE OF CONTACTS

Contacts are to provide in-depth tax assistance and to inform the public about various aspects of tax laws and regulations and the services available at the tax department. Contacts with other tax department offices are to coordinate actions necessary to advise and inform taxpayers.

8. PHYSICAL DEMANDS

There are no unusual physical demands.

9. WORK ENVIRONMENT

Work is usually performed in an office setting. Duties may require periodic travel.

Standard Position Description Number

Mongolian Tax Administration

Standard Position Description

Classification:

Classification Title: **Tax Technician**

Organizational Title: **Taxpayer Assistance Inspector – Level 2**

Location: **Taxpayer Service – LTO;
Taxpayer Service – One Stop Service,
Call Center**

Duties and Responsibilities Approved:

Director, Taxpayer Service – LTO;
Taxpayer Assistance Group Manager –
STO/MTO/Call Center

Classification Approved:

Head, Resources Management/Personnel

I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships, and that the position is necessary to carry out government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes relating to appointment and payment of public funds, and that false or misleading statements may constitute violations of such statutes or their implementing regulations.

(Signature of immediate supervisor)

(Date)

All other levels of supervision which propose or approve official statements of duties and responsibilities are attesting to the same effect as the immediate supervisor.

The classification of this position may be appealed. Published standards or other information upon which the classification is based may be reviewed. Information may be obtained from your supervisor or your Personnel Office.

INTRODUCTION

Incumbent is a Taxpayer Assistance Inspector – Level 2 (TAI-2) in the Taxpayer Service function located in a field office, and provides authoritative technical and procedural information and assistance in person, by telephone, or by correspondence, to a variety of taxpayers and/or their representatives. Assistance is provided in terms of individual taxpayer needs in consideration of each taxpayer's total tax situation.

DUTIES

1. Assists and advises taxpayers in meeting their tax obligations. Assistance is technical, and covers full range of individual income, employment, fixed, corporate profit, value added, excise, and property taxes, as well as certain elements of all other taxes.
2. Interviews taxpayers to determine their tax situation.
3. Determines what tax advice is needed and explains probable consequences of various courses of action open to taxpayers for the current and other tax years.
4. Assists taxpayers in preparing tax returns, presents options available, and explains the consequences of courses of action. Explains to taxpayers the collection and examination processes. Advises taxpayers as to effective ways to establish and maintain records related to tax obligations.
5. Assists taxpayers who have questions about their accounts or have received bills or notices. Incumbent determines and explains status of taxpayer's account, explains tax department notices, and takes necessary corrective action (e.g.; request for adjustment, payment tracers, filing amended returns, resolution of invalid account identification); if appropriate, helps taxpayers determine whether it would be advisable to file a claim for refund

and assist taxpayers in preparing such claims.

6. Assists taxpayers who have received notices questioning the technical accuracy of their returns; explains why return is being questioned and advises as to what information and material will be required to resolve the issue.
7. Makes personal and media appearances as representative of the tax department to inform the public on tax law and MTA policy and procedures. These presentations may include speeches, talks, interviews, questions and answers, and discussions.
8. May instruct Taxpayer Service employees in the classroom and on the job.
9. Instructs taxpayer education programs such as tax practitioners' institutes, new business workshops, and high school education seminars. Assists in coordination of taxpayer education programs as necessary.
10. Performs quality review of all Taxpayer Service work.
11. Performs other duties as assigned.

1. KNOWLEDGE REQUIRED BY THE POSITION

- ✎ Knowledge of tax law applicable to income, employment, fixed, profit, value added, excise, and property taxes, as well as certain portions applicable to all other types of taxes to assist and advise taxpayers in meeting their own tax obligations.
- ✎ Knowledge of tax analysis techniques in order to apply appropriate tax laws and regulations to the individual case by considering the taxpayer's complete tax situation and by isolating potential tax issues.
- ✎ Knowledge of basic accounting principles and related knowledge of general and local business practices to advise taxpayers of their tax obligations.

- ✎ Knowledge of interviewing techniques necessary to determine the nature of assistance needed and to obtain information which may at times be of a sensitive nature, and for determining circumstances relevant to tax obligations.
- ✎ Knowledge of interviewing techniques to meet and deal with a cross-section of the taxpaying public, and effectively convey the necessary technical information, even where taxpayers may be hostile or reluctant to accept advice.
- ✎ Knowledge of proper communication skills and instructional techniques to communicate orally and in writing and to speak before large groups.
- ✎ Knowledge of the computer processing system in order to search and properly apply relevant guidelines in resolving accounts.
- ✎ Knowledge of tax forms, notices and other documents to assist taxpayers in the preparation of tax returns and resolution of account inquiries.

2. SUPERVISORY CONTROLS

Work is assigned by and performed under the general supervision of the group manager. Incumbent requests advice or assistance only in unusually complex or difficult situations. Keeps supervisor informed of workload and of special problems but otherwise works independently. Completed work is evaluated through general observation, by periodic review of work products, and based on feedback from taxpayer public and other operating units and from conversations with incumbent regarding work.

3. GUIDELINES

Guidelines include appropriate portions of official tax manuals, data processing system handbook, tax law, official bulletins, employee manual, commercial tax references and services. Although guidelines are generally applicable, mature

judgment is required to interpret them and apply them to taxpayers' circumstances.

4. COMPLEXITY

Work is technical involving constant public contact. Work covers issues involving individual income, patent, corporate profit, value added, excise, and property taxes, as well as certain elements of all other taxes. Work covers not only original tax returns, but also amended and delinquent returns. Incumbent must have the ability and the technical knowledge to explain the tax consequences in these technical areas. In each situation, incumbent must use judgment in these issues as they relate to taxpayers' circumstances.

5. SCOPE AND EFFECT

Taxpayers rely on incumbent to provide correct and authoritative advice concerning possible alternative solutions to tax problems, and to present the advantages of the various possible courses of action. Incumbent's determinations directly affect individual taxpayers and business people and, indirectly, occupational or other groups of which these taxpayers are members. Contacts influence the way in which individual taxpayers and the public at large view their national tax system and the extent to which they will voluntarily comply with its requirements. Effective assistance provided by incumbent decreases errors on returns filed by taxpayers and reduces the necessity for corrective measures on the part of other tax department offices.

6. PERSONAL CONTACTS

Contacts are with taxpayers and their representatives in all income brackets and many types of businesses. Contacts are also with other tax department offices, other government agencies, and third parties outside government.

7. PURPOSE OF CONTACTS

Contacts are to provide in-depth tax assistance and to inform the public about various aspects of tax laws and regulations

and the services available at the tax department. Contacts with other tax department offices are to coordinate actions necessary to advise and inform taxpayers.

8. PHYSICAL DEMANDS

There are no unusual physical demands.

9. WORK ENVIRONMENT

Work is usually performed in an office setting. Duties may require periodic travel.

Standard Position Description Number**Income and Sales Tax Department****Standard Position Description***Classification:**Classification Title:* **Tax Technician***Organizational Title:* **Taxpayer Assistance Analyst***Location:* **Taxpayer Service, Taxpayer Assistance Division – MTA****Headquarters (General Department of Taxation)**

Duties and Responsibilities Approved:

Division Director, Taxpayer Assistance

Classification Approved:

Head, Resources Management/Personnel

I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships, and that the position is necessary to carry out government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes relating to appointment and payment of public funds, and that false or misleading statements may constitute violations of such statutes or their implementing regulations.

(Signature of immediate supervisor)
(Date)

All other levels of supervision which propose or approve official statements of duties and responsibilities are attesting to the same effect as the immediate supervisor.

The classification of this position may be appealed. Published standards or other information upon which the classification is based may be reviewed. Information may be obtained from your supervisor or your Personnel Office.

INTRODUCTION

Incumbent is a Taxpayer Assistance Analyst in the Taxpayer Assistance Division at the headquarters office. Assistance may also be provided in terms of individual taxpayer needs in consideration of each taxpayer's total tax situation.

DUTIES

1. Develops procedures for application within Taxpayer Assistance function nationwide.
2. Interprets complex tax law for application to general and specific taxpayer situations.
3. Develops and updates tax law database.
4. Reviews and evaluates Taxpayer Assistance programs in the field for application of policies and procedures.
5. Collects and analyzes management information reports in order to determine trends and to make staffing and other resource needs projections.
6. May be called upon to assist and advise taxpayers in meeting their tax obligations. Assistance is technical, and covers full range of individual income, fixed, corporate profit, value added, and excise taxes, as well as certain elements of all other taxes.
7. May be called upon to interview taxpayers to determine their tax situations.
8. May be called upon to determine what tax advice is needed and explain probable consequences of various courses of action open to taxpayers for the current and other tax years.
9. May be called upon to assist taxpayers in preparing tax returns, presenting options available, and explaining the consequences of courses of action. May explain to taxpayers the collection and examination processes. May advise taxpayers as to effective ways to establish and maintain records related to tax obligations.

10. May be called upon to assist taxpayers who have received notices questioning the technical accuracy of their returns; explaining why return is being questioned and advising as to what information and material will be required to resolve the issue.
11. Makes personal and media appearances as representative of the tax department to inform the public on tax law and MTA policy and procedures. These presentations may include speeches, talks, interviews, questions and answers, and discussions.
12. May instruct Taxpayer Service employees in the classroom and on the job.
13. Instructs taxpayer education programs such as tax practitioners' institutes, new business workshops, and high school education seminars.
14. Performs quality review of Taxpayer Service work.
15. Performs other duties as assigned.

1. KNOWLEDGE REQUIRED BY THE POSITION

- ☞ Knowledge of Taxpayer Service field operations, especially Taxpayer Assistance, in order to develop, review, and evaluate field operations procedures.
- ☞ Knowledge of tax law applicable to income, profit, value added, and excise taxes, as well as assigned portions of any other types of taxes to develop tax assistance strategies and to assist and advise taxpayers in meeting their own tax obligations.
- ☞ Knowledge of tax analysis techniques in order to apply appropriate tax laws and regulations to general and individual cases by considering the taxpayer's complete tax situation and by isolating potential tax issues.
- ☞ Knowledge of basic accounting principles and related knowledge of

general and local business practices to develop user-friendly tax forms and to advise taxpayers of their tax obligations.

- ☞ Knowledge of interviewing techniques necessary to determine the nature of assistance needed and to obtain information which may at times be of a sensitive nature, and for determining circumstances relevant to tax obligations.
- ☞ Knowledge of interviewing techniques to meet and deal with a cross-section of the taxpaying public, and effectively convey the necessary technical information, even where taxpayers may be hostile or reluctant to accept advice.
- ☞ Knowledge of proper communication skills and instructional techniques to communicate orally and in writing and to speak before large groups.
- ☞ Knowledge of the computer processing system in order to search as well as develop, review, and evaluate relevant guidelines in use of systems and resolving accounts.
- ☞ Knowledge of tax forms, notices and other documents to assist taxpayers in the preparation of tax returns and resolution of account inquiries.

2. SUPERVISORY CONTROLS

Work is assigned by and performed under the general supervision of the Division Director, Taxpayer Assistance. Incumbent requests advice or assistance only in unusually complex or difficult situations. Keeps supervisor informed of workload and of special problems but otherwise works independently. Completed work is evaluated through general observation, by periodic review of work products, and based on feedback from taxpayer public and other operating units and from conversations with incumbent regarding work.

3. GUIDELINES

Guidelines include appropriate portions of official tax manuals, data processing system handbook, tax law, official bulletins, employee manual, commercial tax references and services. Although guidelines are generally applicable, mature judgment is required to interpret them and apply them to taxpayers' circumstances.

4. COMPLEXITY

Work is technical and procedural and may involve public contact. Work covers issues involving individual income, corporate profits, value added, and excise taxes, as well as certain elements of all other taxes, as well as internal procedures and systems applications. Work covers not only original tax returns, but also amended and delinquent returns. Incumbent must have the ability and the technical knowledge to explain the tax consequences in these technical areas. In each situation, incumbent must use judgment in these issues as they relate to taxpayers' circumstances.

5. SCOPE AND EFFECT

Employees rely on incumbent to develop practical and efficient procedures in order to most effectively meet the needs of the taxpayers. Taxpayers rely on incumbent to provide correct and authoritative information and advice concerning possible alternative solutions to tax problems, and to present the advantages of the various possible courses of action. Incumbent's determinations directly affect individual taxpayers and business people and, indirectly, occupational or other groups of

which these taxpayers are members. Contacts influence the way in which individual taxpayers and the public at large view their national tax system and the extent to which they will voluntarily comply with its requirements. Effective procedures, information, and assistance provided by incumbent decreases errors on returns filed by taxpayers and reduces the necessity for corrective measures on the part of other tax department offices.

6. PERSONAL CONTACTS

Contacts are with Taxpayer Assistance employees, as well as with taxpayers and their representatives in all income brackets and many types of businesses. Contacts are also with other MTA offices, other government agencies, and third parties outside government.

7. PURPOSE OF CONTACTS

Contacts are to provide information regarding effectiveness of procedures as well as to provide in-depth tax assistance and to inform the public about various aspects of tax laws and regulations and the services available at the tax department. Contacts with other tax department offices are to coordinate actions necessary to develop effective procedures and to advise and inform taxpayers.

8. PHYSICAL DEMANDS

There are no unusual physical demands.

9. WORK ENVIRONMENT

Work is usually performed in an office setting. Duties may require periodic travel.

ANNEX D

Taxpayer Education Program Development Overview

Designed for Taxpayer Education specialists to learn how to develop and manage effective taxpayer education programs.

COURSE DESCRIPTION

This 7 to 12 hour class addresses the basis of Taxpayer Education; how Taxpayer Education fits into the overall Taxpayer Service program; how Taxpayer Education supports voluntary compliance and the organization's mission; a variety of information and education programs; basics of Taxpayer Education program development, implementation, and management. The class teaches participants to utilize a variety of skills to effectively plan, develop, and implement targeted Taxpayer Education programs.

PARTICIPANTS

Recommended for Taxpayer Education Specialists. This class is designed for up to twenty students. It can be presented to a larger group, but additional time should be allocated to ensure full participation by all students.

Participants should be prepared to participate fully in interactive classroom exercises.

COURSE OBJECTIVES

Upon completion of this class, participants will be able to:

- Define Taxpayer Education
- Explain the importance of Taxpayer Education
- Develop a Taxpayer Education program

ANNEX E

Under the Taxpayer Charter, you have the right to:

- Free help and information;
- Courtesy and consideration;
- Equity and fairness;
- Privacy and confidentiality;
- Full application of entitlements under the law;
- Independent appeal and review.

As a result of these rights you can expect us to:

- Treat you fairly and reasonably
- Treat you as being honest in your tax affairs unless you act otherwise
- Offer you professional service and assistance to help you understand and meet your tax obligations
- Accept that you can be represented by a person of your choice and get third-party advice about your tax affairs
- Respect your privacy
- Keep the information we hold about you confidential in accordance with the law
- Give you access to information we hold about you in accordance with the law
- Give you advice and information you can rely on
- Explain to you the decisions we make about your tax affairs
- Respect your right to a review
- Respect your right to make a complaint
- Administer the tax system in a way that minimizes your costs of compliance
- Be accountable for what we do.

At the same time, we expect you to comply with the tax laws. Paying the correct amount of tax under the law is a very important responsibility. The law provides for penalties and interest to be imposed if you do not meet certain tax obligations. In more serious cases, prosecution action may be taken.

We expect you to:

- Be truthful in your dealings with us
- Keep records in accordance with the law
- Take reasonable care in preparing your tax returns and other documents and in keeping records
- File tax returns and other required documents or information by the due date
- Pay your taxes and other amounts by the due dates
- Be cooperative in your dealings with us.

Charter of Taxpayer Rights and Obligations

Pursuant to this charter, the taxpayers of Name of Country are entitled to the following basic rights in their dealings with the Tax Administration, regardless of race, religion, gender, ethnicity, tribal or political affiliation, social status, or country of national origin:

1. Complete, accurate, and timely assistance and information without charge to the taxpayer.

2. Professional treatment, including courtesy, respect, and consideration.
3. Application of the tax laws fairly and impartially.
4. Privacy and confidentiality, within the designations of the law, with respect to taxpayers' personal and tax information. Information will be shared with other governmental agencies under specific agreements only on an as needed basis following strict guidelines.
5. Application of all provisions of the tax law providing the taxpayer can justify the application to his situation.
6. Representation by a taxpayer-designated third party with proper taxpayer authorization (power of attorney).
7. Access to personal tax information.
8. Independent appeal and review of decisions made by tax employees.

At the same time, taxpayers are also expected to comply with the tax laws. The law provides for penalties and interest to be imposed, and, in some cases, prosecution action to be taken, if tax obligations are not met. All taxpayers are required to meet the following basic obligations regardless of race, religion, gender, ethnicity, tribal or political affiliation, social status, or country of national origin:

1. Provide complete, accurate, and timely information in meeting tax obligations.
2. Keep tax and accounting records in accordance with the law.
3. Pay taxes and other amounts due the government in full and by the due dates.
4. Cooperate with tax authorities.

ANNEX F

Communication Skills for Auditors Overview

Designed for new auditors to learn how to effectively communicate with taxpayers.

COURSE DESCRIPTION

This three- to four-day course features sections on the concept of voluntary compliance, the organization's mission, a variety of communication techniques, and how to deal with difficult (distressed) people. The class teaches participants to use listening and observation skills to ensure quality communication with taxpayers.

PARTICIPANTS

Recommended for new or inexperienced auditors. The class is designed for up to twenty students. It can be presented to a larger group, but additional time should be allocated to ensure full participation by all students.

Participants should be prepared to participate fully in interactive classroom exercises, such as group work and role-plays.

COURSE OBJECTIVES

Upon completion of this class, participants will be able to:

- Explain the importance of effective communication
- Name the concepts of voluntary compliance:
 - Taxpayer-focused (not rules-focused)*
 - Respecting taxpayer rights*
 - Respecting taxpayer confidentiality at all times*
- Name the concepts of effective communication
 - Active listening*
 - Effective questioning*
 - Explaining at the taxpayer's level*
- Conduct an effective taxpayer interview
- Demonstrate the skills leading to excellent Taxpayer Service

ANNEX G

Communication Techniques for Collectors Overview

Designed for new collectors to learn how to effectively communicate with taxpayers.

COURSE DESCRIPTION

This three- to four-day course features sections on the concept of voluntary compliance, the organization's mission, a variety of communication techniques, and how to deal with difficult (distressed) people. The class teaches participants to use listening and observation skills to ensure quality communication with taxpayers.

PARTICIPANTS

Recommended for new or inexperienced collectors. The class is designed for up to twenty students. It can be presented to a larger group, but additional time should be allocated to ensure full participation by all students.

Participants should be prepared to participate fully in interactive classroom exercises, such as group work and role-plays.

COURSE OBJECTIVES

Upon completion of this class, participants will be able to:

- Explain the importance of effective communication
- Name the concepts of voluntary compliance:
 - Taxpayer-focused (not rules-focused)*
 - Respecting taxpayer rights*
 - Respecting taxpayer confidentiality at all times*
- Name the concepts of effective communication
 - Active listening*
 - Effective questioning*
 - Explaining at the taxpayer's level*
- Conduct an effective taxpayer interview
- Demonstrate the skills leading to excellent communication

ANNEX H

Annex 1 of the Order of Tax Commissioner
Order No 385 of 2009

Standards of one stop shop services to taxpayers

- 4.4.2 *Register taxpayers and make related changes, issue taxpayer certificate and create registration database;*

Consultant comment: *Actual registration and changes to files should be made by “back office” data processing function.*

- 4.4.3 Receive tax returns, and review assessed tax payable and validate;

Consultant comment: *Should just review for signature and date and that all necessary attachments are present. Should then be sent to data processing for review and input.*

- 5.1.1 The service providers should: have university degree in *finance, tax, law and accountancy fields*; have knowledge about taxation laws/legislation; have 2 or more years of working experience in the tax office; be able to work with electronic techniques and tax application software; provide instruction and advice to taxpayers, be able to explain and demonstrate taxpayers to make sure that taxpayers fully understand various taxation related issues; master customer service and interpersonal skills; and have skills to solve issues promptly and adequately.

Consultant comment: *This is not absolutely necessary for a Taxpayer Service job. It is possible to train the employee in tax law and basic accounting. The necessary skills are the ability to learn and excellent communication skills. Only auditors really need a background in accounting.*

5.2 Conditions of the Workplace

Workplace should be equipped with tools and other technical supplies with adequate capacity and already tested for normal operation. These include:

Consultant comment: *Just make sure that all offices have these things and that they are maintained so that they always work.*

- 5.4.1 All staff at the One Stop Shop shall organize their lunch break by shift so that the services of the One Stop Shop is uninterrupted.

Consultant comment: *Very good!*

Annex 2 of the Tax Commissioner's Order No 385 of 2009

Regulation of the one stop shop services to taxpayers

2.1.1.1. One stop service providers shall increase taxpayers' awareness of tax legislation by carrying out promotional activities through all communication means, providing advice and delivering services. These include:

- delivery of tax statute books, explanations, instructions, handouts and manuals written in a simple and easily understandable language to taxpayers. The STIs of the OSS should note down the *name of the taxpayers*, the nature of the question/advice asked and the date.

Consultant comment: *It is not necessary to note the name of the taxpayer. This is too intrusive and takes time.*

2.1.1.5 If the answer to the taxpayer's question is not available in the Questions/Answers Database, then the STI shall refer to tax statute book. If the STI couldn't find the answer in the tax statute book, and in case the answers found are of duplicated meaning and vague, then the STI should inform the taxpayer that the accurate answer *would be provided within a certain time*, and approach the relevant departments/divisions of GDT to find the proper answer.

Consultant comment: *This time should be standardized. If the answer can be given earlier, good, but it should never be given later than the time stated.*

2.2.3 After receiving the quarterly financial statements, the STIs working in the OSS shall conduct a survey aimed to identify the potential VAT payers and submit the results to the State Tax Collection Senior Inspector. Following this, the OSS shall act in accordance with the information provided by the STI in charge of registration of VAT payers in order to comply with provision 4.3 of the "Regulation to Register and Remove the VAT Payers".

Consultant comment: *This should not be a Taxpayer Service duty. There should be an IT program in place that automatically surveys the information and makes the identification. Information, whether it is from a tax return, balance sheet, quarterly financial statement, etc., should be input by data processors, not Taxpayer Service employees.*

2.3.3.4 Check the tax returns submitted by a taxpayer against the parameters installed in the software and enter the data on the taxpayer registration file on the same day.

Consultant comment: *This should be done in data processing, not by Taxpayer Service. An automated notice can be sent to the taxpayer if there are any errors.*

2.3.3.5 Arrange in a file the value added tax receipts of 'purchases' submitted with the VAT returns on a monthly basis and deliver to the STI in charge of taxpayer registration file.

Consultant comment: *Should not need confirmation.*

2.3.3.8 Check the tax returns submitted by a taxpayer against the parameters installed in the software and enter the data on the taxpayer registration file on the same day.

Consultant comment: *Again, a data processing (back office) responsibility.*

- 2.3.3.9 Arrange in a file the value added tax receipts of ‘purchases’ submitted with the VAT returns on a monthly basis and deliver to the STI in charge of taxpayer registration file.

Consultant comment: *Data processing.*

- 2.3.3.11 Impose the administrative liabilities specified in provision 75.1.7 of the General Law of Taxation on taxpayers who failed to submit the tax returns in conformity with provisions 3.20 and 3.11 of the ‘Regulation on Filing in/Filing Tax Returns and Receiving Tax Returns by Tax Administration’ approved by Tax Commissioner’s Order No 156 of 2008 based on provision 24.5 of the General Law of Taxation.

Consultant comment: *Data processing. Should be automatic.*

- 2.4.2 The Reference Letters and Certificates shall be *signed by the (senior) state tax inspector of the OSS and the Chief of the concerned Tax Department/Division*, and shall be confirmed by the tax administration stamp.

Consultant comment: *Both should not be necessary. I would have the Senior State Tax Inspector sign it.*

- 3.1 Check the online information/data obtained from the State Registration General Authority against the information/data on registered taxpayers at the end of each month and correct the detected differences.

Consultant comment: *Should be data processing.*

- 3.3 Open a taxpayer registration file for each newly registered taxpayer including the economic entities and individuals and transfer the file to STIs assigned to deal with each individual taxpayer.

Consultant comment: *Except for the Large Taxpayer Unit, assigning a taxpayer who does not have a problem (such as in arrears for tax payments) to a specific inspector is burdensome for the inspector and can lead to corruption or the perception of corruption. Taxpayers who comply voluntarily should only have to deal with a Taxpayer Service representative and then only if they need assistance or information or they need to submit a paper return.*

- 3.5 The STI in charge of registration file shall ensure that the following STIs have adequately prepared, inspected and reviewed the following documents:

- 3.5.1 the tax returns and balance sheets are prepared, inspected and reviewed by the STI of OSS who received them;
- 3.5.2 the notification to taxpayers to settle the tax arrears and other tax collection related documents are prepared, inspected and reviewed by the STI assigned to deal with the taxpayer;
- 3.5.3 the tax inspection acts and other related materials are prepared, inspected and reviewed by State Tax Audit Inspectors.

Consultant comment: *These should not be Taxpayer Service responsibilities.*

- 3.7 The concerned STI of OSS shall de-register the taxpayer from the registration database only after checking if the documents and materials filed for liquidation by the taxpayer are complete and if the taxpayer has obtained required references/certificates from the Tax Audit and Tax Collection Divisions /Sections/ respectively. Additionally, the taxpayer shall sign the TB 05 form.

Consultant comment: *Data processing.*

- 3.8. The STIs of OSS shall conduct on a timely basis a survey of taxpayers subjected to submission of tax returns, deliver the survey results to the State Tax Senior Inspector of the Tax Collection Division/Section, and inform the Senior Tax Managers whether all due tax returns are submitted after performing proper checks.
- 3.9. The STIs of OSS shall carry out a survey of economic entities and organizations that have met VTA deregistration conditions jointly with the STI in charge of economic entities, inform the results to Senior Tax Managers, and deregister the economic entity from the VAT Payer Database following the legal measures and in accordance with documents prepared by the State Tax Collection Inspector.
- 3.10. The STIs of OSS shall provide the Senior Tax Managers with all types of surveys and data obtainable from the financial balance sheets and other parameters of the registration database excluding those that cannot be obtained from the Taxpayer Registration Database.
- 3.11. The STIs of OSS shall conduct a survey on legal sanctions against those taxpayers who failed to submit their tax returns by due date.

Consultant comment: *Also data processing.*

- 3.13. The STIs of OSS shall calculate the withholding taxes after the tax returns are submitted, make a list of taxpayers eligible for refund or deductions, and submit the list to Chief of IT and Statistics Division. The taxpayer shall also be informed about the tax withholding calculations performed on his/her tax returns.

Consultant comment: *Taxpayers should be able to do this themselves.*

- 3.14. Taxpayers with taxable income or other taxable items shall be registered and the tax assesses based on the submitted tax return shall be put into the database.
- 3.15. The STIs of OSS shall register the forms and tax returns in the database without any errors in order to ensure that the database contains full and accurate information/data.

Consultant comment: *Data processing.*

Tax commissioner's order No 236, March 26, 2012, Ulaanbaatar

Regulation to register taxpayers

- 3.3 The information related to the newly registered legal entity entered into the taxpayer registration database shall stay in the 'waiting' mode until the taxpayer visits the tax authority physically for registration as stated in Article 13 of the General Tax Law, and after such a registration, the mode turns into the 'permanent' status.

Consultant comment: For foreign entities, the original registration documents should be signed by the authorized official of the legal entity and should be accompanied by a power of attorney or other document (signed by the same authorized official) authorizing a local agent to act on behalf of the authorized official. If Mongolian law allows, these documents may be sent from the authorized official electronically. If not, the company can send the hard copies by express courier (such as DHL, FedEx, etc.).

- 4.3.2 2 copies of a photo /3x4/.

Consultant comment: Shouldn't need photos.

Tax Commissioner's Order No 267, May 05, 2011, Ulaanbaatar

Regulation to evaluate customer service skills of State Tax Inspectors working in One Stop Shop

- 5.1 The OSS STI's customer service skills shall be evaluated from the third party i.e the customer's point of view. *This involves the feeling the taxpayer got while being served.*

Consultant comment: *It is important to keep the taxpayer's attitude, emotions, etc. in mind while evaluating the employee. Employees should show empathy to the taxpayer when necessary.*

- 5.2.1 10 scores shall be given if the STI maintained eye contact with the taxpayer, *smiled while serving him/her*, greeted the customer in a friendly manner /how do you do? Etc/, and asked the customer to sit down.

Consultant comment: *Appropriate in most cases, but allowance must be made for taxpayer's state of mind. If taxpayer is upset or confused, smiling at him may make matters worse.*

- 5.3.1 20 scores for having a *smiling face*, being self-confident, being amicable, showing respect and speaking in a clear voice;

Consultant comment: *Same comment as above.*

Tax Commissioner's Order No 930, Nov 09, 2012, Ulaanbaatar

Taxpayer service action plan (2013-2015)

The Tax Administration would conduct a taxpayer risk-based assessment according to set criteria in order to provide the target groups with services that meet their unique needs. The target taxpayers are grouped as shown below:

Consultant comment: *Very good approach.*

- Organize risk based tailor made training and services for each specific group of taxpayers; and

Consultant comment: *Try to work with unions, cooperatives, societies, and other market segment organizations.*

- Widely promote the leading taxpayers, carry out joint activations and appeal to the taxpayers to pay their taxes on time; and

Consultant comment: *Make sure that these "leading taxpayers" are those who comply completely and accurately, not those who pay the most tax. Someone can pay 16 billion in tax but be avoiding tax to the amount of 27 billion. This is not a good taxpayer, even though he pays a lot of tax.*

- tax education programs in an easily understandable and interesting manner;

Consultant comment: *Good opportunity to advertise education programs, but not to present them.*

- detailed information about tax credits, tax exemptions and tax refunds

Consultant comment: *Banners usually don't have enough space for detailed information. Better to use for awareness purposes and direct taxpayer to more information.*

- Explain through the press and media the nature of taxation, its importance and consequences of tax avoidance, and regularly publish articles and other written materials about the tax policy, taxation trends and activities of tax authorities;

Consultant comment: *Should also note the benefits of taxation. Make sure to use positive as well as negative motivators.*

- Explain the tax authority's process activities emphasizing the need to focus on potential new risks

Consultant comment: *This needs to be done more than once a year. Monthly or quarterly at the very least.*

- Pay on-site visit, observe the operations and assist them in calculating the income;

Consultant comment: *Unless invited by the taxpayer, this should be done by collection or audit.*

- Arrange on-site visits to see the realities and provide necessary training and advice.

Consultant comment: *See above comment.*

Annex to the Decree № 543 of Commissioner of GDT on 1 December 2009

Regulation to deliver information to the public

Three. News, distribution of news

Consultant comment: *Need to be specific as to who may give an interview and when. Sometimes media representatives will request in impromptu interview of an ordinary tax employee (or even a manager) and there needs to be a clear protocol in place for responding to this type of interview.*

Main duties of the taxpayer service department:

- Consolidate reports, news, analysis of the whole system and provide senior managers of tax authority with timely updates, *true information about tax return statistics*, taxpayer service and other activities producing;

Consultant comment: *Should be data processing*

ANNEX I

“Basic Taxpayer Service Techniques” Overview

Designed for new Taxpayer Service assistants to learn how to effectively communicate with taxpayers.

COURSE DESCRIPTION

This 15 to 18 hour class addresses the basis of Taxpayer Service, how Taxpayer Service supports voluntary compliance and the organization’s mission, a variety of communication techniques, and how to deal with difficult (distressed) people. The class teaches participants to use listening and observation skills to ensure quality assistance to taxpayers.

PARTICIPANTS

Recommended for new or inexperienced Taxpayer Service employees, as well as other tax administration employees who will have direct contact with taxpayers (e.g.; cashiers). The class is designed for up to twenty students. It can be presented to a larger group, but additional time should be allocated to ensure full participation by all students.

Participants should be prepared to participate fully in interactive classroom exercises, such as group work and role-plays.

COURSE OBJECTIVES

Upon completion of this class, participants will be able to:

- ✓ Explain the importance of providing Taxpayer Service
- ✓ Name the concepts of Taxpayer:

Promoting voluntary compliance

Providing excellent, quality service

Focusing on the end result (do more than just follow the rules)

Respecting taxpayer rights

Respecting taxpayer confidentiality at all times

- ✓ Demonstrate the skills leading to excellent Taxpayer Service

Classroom Instructor Training Overview

Designed to teach technical employees who conduct training how to present material in a useful manner to other employees, this class is intended to be coordinated with any other training module. Each student who takes this class should be prepared to present a training session at the conclusion of this module, preferably a lesson from the coordinated training module. The instructors of this “Training for Trainers” course will observe them and offer feedback, including advice on improvement.

COURSE DESCRIPTION

This five-day class (including student presentations) is based on the principles of adult learning and features a variety of delivery techniques. The class teaches participants to use creative, interactive training techniques to ensure their trainees’ attention, successful skill building, and retention of material.

PARTICIPANTS

Recommended for employees who are expert in a subject area and who will be expected to teach a class in that subject. The class is designed for up to twelve students, depending on number of instructors and time available for the course.

Participants should be prepared to rehearse a presentation outside of class and deliver an interactive training presentation.

COURSE OBJECTIVES

Upon completion of this class, participants will be able to:

1. Write clear and realistic instructional objectives;
2. Demonstrate four instruction techniques;
3. Present an interactive lesson.*

* Participants should be able to apply the six basic principles of training during the interactive lesson:

1. Design and state clear objectives for the students;
2. Incorporate “skills exercises” in the presentation (this allows the instructor to observe and measure students’ progress and present feedback);
3. Communicate using a variety of techniques to ensure that students best absorb the material;
4. Apply the “Process of Teaching” – tell, show, ask, try, do;
5. Get the students to arrive at course conclusions through discussion and interaction; and
6. Apply the basic principles of adult learning.

Dealing with the Public – An Overview to Service-Oriented Communications for Tax Administration Management - Overview

Designed for tax administration management to gain an understanding of the need for employees to effectively communicate with taxpayers.

COURSE DESCRIPTION

This four to five hour seminar features sections dealing with meeting the needs and expectations of the taxpayer as well as a variety of communication techniques. The seminar teaches briefs participants on the use of listening and observation skills to ensure quality assistance to taxpayers.

PARTICIPANTS

Recommended for tax administration management who both oversee employees who regularly deal with taxpayers and who, themselves, have to interact with the public, but do not need the full taxpayer service techniques training. The class is designed for up to twenty students.

COURSE OBJECTIVES

By the end of this course you will be able to:

- ✓ Explain the importance of providing excellent service
- ✓ Name the concepts of service in a tax administration:

Voluntary compliance

Quality service

Taxpayer-focused (Not rules-focused)

Taxpayer rights

Taxpayer confidentiality

- ✓ Explain the three main goals when providing service
- ✓ Describe and explain the needs and expectations of the public

Overview of Dealing with the Public Course

Designed for telephone operators to learn how to effectively communicate with callers.

COURSE DESCRIPTION

This four to five hour seminar features sections dealing with meeting the needs and expectations of the caller as well as a variety of communication techniques. The seminar teaches participants to use listening and observation skills to ensure quality assistance to callers.

PARTICIPANTS

Recommended for new telephone operators and other clerical staff. The class is designed for up to twenty students.

Participants should be prepared to participate fully in interactive classroom exercises, such as group work and role-plays.

COURSE OBJECTIVES

By the end of this course you will be able to:

- ✓ Explain the importance of providing excellent service
- ✓ List the four things you must do when answering the telephone
- ✓ Explain the three main goals when providing service
- ✓ Describe and explain the needs and expectations of the public
- ✓ Demonstrate excellent telephone skills